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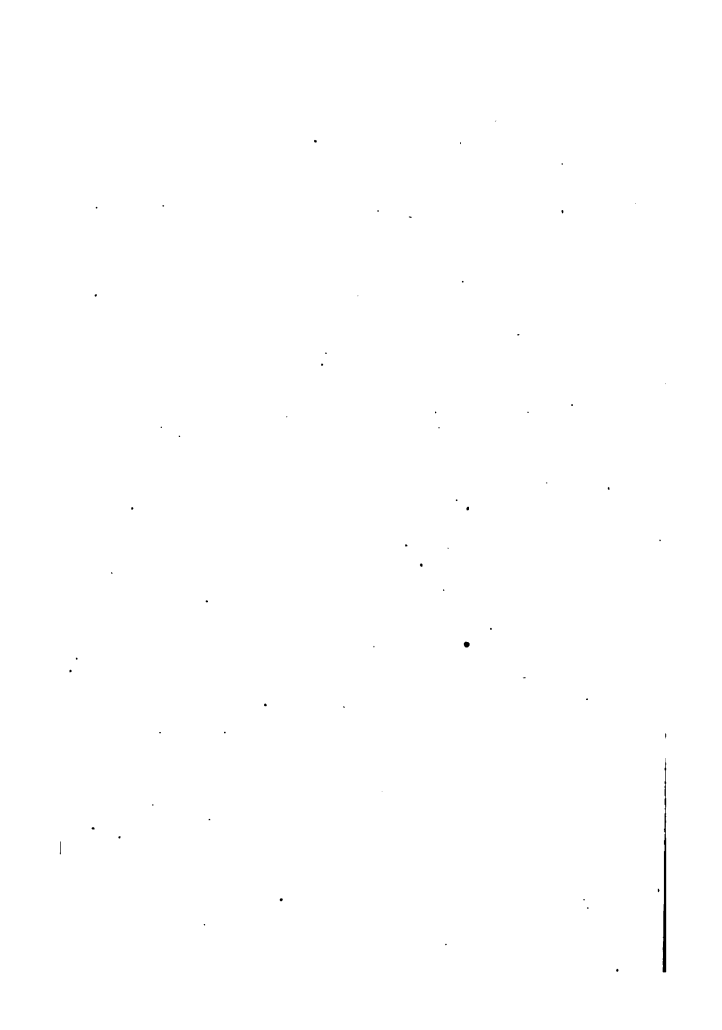
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THE
BUYER, AUCTIONEER,
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AND VALUER'S
POCKET ASSISTANT





THE
APPRAISER, AUCTIONEER, BROKER,
HOUSE AND ESTATE AGENT,
AND VALUER'S

Pocket Assistant.

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THE
APPRAISER, AUCTIONEER, BROKER,
HOUSE AND ESTATE AGENT,
AND VALUER'S
POCKET ASSISTANT,

FOR THE VALUATION FOR PURCHASE,
SALE, OR RENEWAL, OF LEASES, ANNUITIES AND REVERSIONS,
AND OF PROPERTY GENERALLY:

WITH

PRICES FOR INVENTORIES

AND A GUIDE TO DETERMINE THE

Value of Interior Fittings, Furniture, and other Effects.

By JOHN WHEELER, VALUER.

Fifth Edition,

REVISED, REWRITTEN, AND GREATLY EXTENDED, BY

C. NORRIS, SURVEYOR, VALUER, &C.



LONDON:

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1884.

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fifty years, does not seek to interfere or presume to compare with larger and more comprehensive works, which will doubtless be found on the table and desk of every student and practical man.

The Author, therefore, with less pretension, submits his humbler efforts to the public.

PREFACE

TO

THE FIFTH EDITION.



THIS LITTLE MANUAL was prepared for the information and guidance of the professional man, the Appraiser, Auctioneer, House-agent and Broker, by one of themselves. It has passed through Four Editions, and a Fifth Edition is demanded. It is now, therefore, re-issued in an improved form, revised, greatly extended, and brought up to the level and requirements of the present time. It is intended for use as a Handy-book, not so much to prescribe a specific rule applicable to all cases, as to elucidate the general principles on which they must be treated, due regard being had to the special features of each case.

Within the limits of so small a work it would be impossible to exhaust even one of the many sub-

jects upon which it treats. Those who seek fuller information and details are referred to larger works, such as Inwood's 'Tables for Estates, Reversions, Annuities, &c.,' 'The Student's Guide to the Practice of Measuring and Valuing, &c.,' issued by the publishers of the present volume, who trust that it will, in its improved form, be more than ever in demand as the Valuer, Auctioneer, and Agent's

Pocket Assistant.

LONDON: *April* 1884.

CONTENTS.



	PAGE
I. ON THE VALUATION OF FREEHOLDS, LEASEHOLDS, COPYHOLDS, REVERSIONS, AND RENEWALS	1
General	3
Real Estate	4
Freeholds	9
Net Annual Rental	11
Leaseholds	16
Reversions	26
Renewals	26
Lifeholds	33
Renewals with Lives	40
Copyholds	41
Tables I. to X.	42 to 69
II. ON DILAPIDATIONS, FIXTURES, &c.	71
General	73
Obligations of Tenants under Leases	74
Precedents of Waste	75
Fixtures	78
Improvements	81

III. ON THE VALUATION OF ARTIFICERS' WORK, PAGE	
AND PERSONAL PROPERTY AND EFFECTS .	83
General	85
Artificers' work:—	
Bricklayer and Builder	89
Carpenter and Joiner	96
Excavator	103
Mason	103
Glazier	107
Painter	108
Plumber	110
Pavior	112
Plasterer	113
Slater	115
Smith	117
Bellhanger	118
Zinc Worker	118
Paperhanger	119
Wireworker	120
Coppersmith	121
Personal Property and Effects :—	
Appraiser and Interiors	122
Appraiser and Exteriors	123
Agricultural Implements	124
Animals, &c.	137
Amusements, Arms, Games, &c.	138
Artists' Materials	140
Beer Engine Maker and Pewterer	145
Books	146
Cabinet and Carpenter's Fittings	147

Personal Property and Effects, *continued* :—

	PAGE
Carriages	152
Carver and Gilder	155
Dyer	156
Furniture and Furnishing	158
Furniture, Second-hand	220
Glass	226
Harness	233
Hire of Furniture	233
Machinery (General)	235
Machinery (Woodworking)	238
Musical Instruments	239
Optical, Mathematical, and Philoso- phical Instruments	241
Oils and Colours	247
Stationery	251
Trunks, Portmanteaus, Desks, Dressing Cases, &c.	255
Watches, Clocks, and Jewellery	256
Wines and Spirits	259

IV. MISCELLANEOUS NOTES ON AUCTIONS, IN-
VENTORIES, MENSURATION, WEIGHTS AND
MEASURES

Inventories	263
Auctioneers' Commission	265
Laws relating to Auctions	267
Tables and Rules for Mensuration and Com- putations	271 to 301

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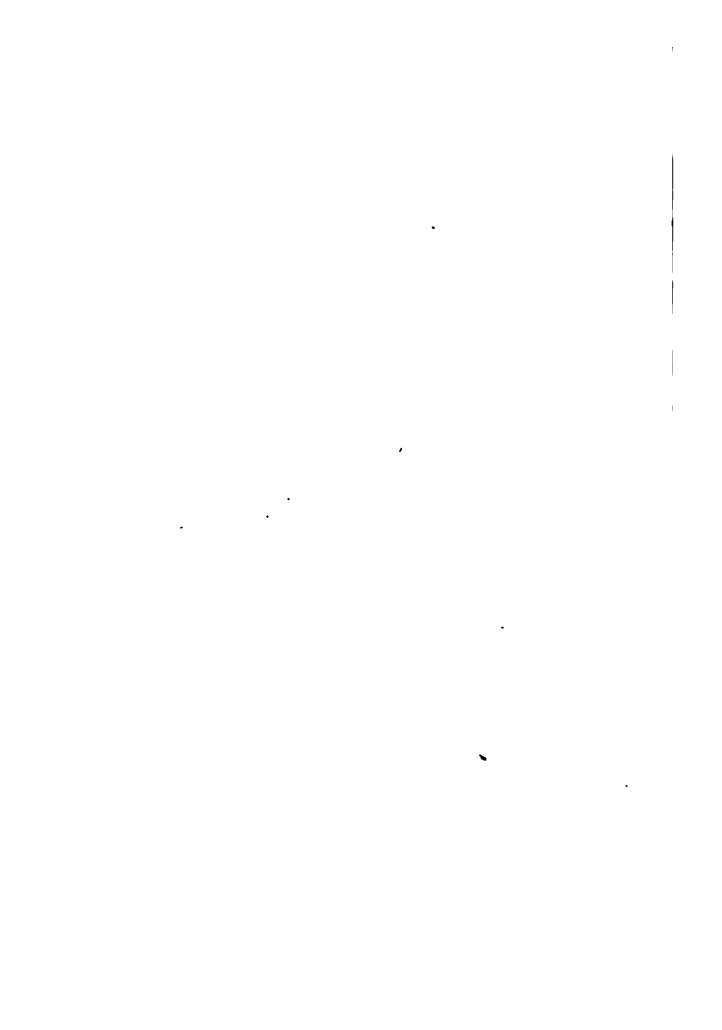
ON

THE VALUATION

OF

FREEHOLDS, LEASEHOLDS, COPYHOLDS,

REVERSIONS, AND RENEWALS.



ON THE VALUATION OF PROPERTY.

THE vicissitudes of life, caprice, change of fortune, and death, are causes always operating to bring about the transfer and changing hands of property of every description, either by sale, inheritance, or otherwise.

This interchange of possessions from time to time is rarely direct, being mainly negotiated and effected by the intermediation of agents, such as Auctioneers, Valuers, Appraisers, &c., whose functions are to describe, particularise by schedule or inventory, and put a value on, all kinds of property the subject of devise, sale, or demise.

These may be classed naturally in two great divisions, viz.:—

1. REAL ESTATE, i.e., Lands, Houses, Buildings, and the like, and the various interests arising therefrom; and,

2. PERSONAL ESTATE, such as Money and Moneyed Investments, Household Furniture and Effects, Live and Dead Stock, Machinery, and Stock-in-trade, &c. &c.

The chief distinction between the two may be said roundly to be that the former are fixed and permanent, the latter fluctuating and insecure; and this difference is, in some respects, even still more marked as regards their value, that of the latter being to a great extent variable

and indefinite, while that of the former is in the main stable and secure.

In treating of the valuation of property, the former class will most naturally offer itself as the first subject for attention, and thence a natural and easy transition will bring the latter class under consideration. As to

REAL ESTATE,

then, it is clear that the largest beneficial interest which can vest in its possessor is that of a Freehold in Perpetuity, or Fee Simple, in present possession; and the value of this beneficial interest has been ordinarily assumed, in the case of land, to be thirty years' purchase upon the net annual rental—for the reason that, when brought into the market, it must enter into competition with other investments which are in their nature secure or guaranteed, and therefore permanent; and of these the chief, almost the only one, is Consols; and as Consols can be purchased in general to pay about $3\frac{1}{2}$ per cent. interest upon the purchase-money, allowing for expenses—i.e., at thirty years' purchase—their value is found by experience to regulate that of Freehold Landed Estates, to some extent, so that the purchaser may be enabled to sell out of the funds to reinvest in land, without material loss.

Nevertheless, there are not wanting other considerations which influence the market value of a landed estate; and enhance its worth; these are, the pleasure and enjoyment derived from such a possession, the social position and

advantages attached, and the general consideration and regard accorded to proprietorship. It must not be forgotten also that the rapid increase of the United Kingdom in population and wealth, and particularly the colossal fortunes not unfrequently acquired of late in commerce, manufacture, and even in trade, tend also to enhance the value of land, by swelling the number of purchasers and creating eager competition; for on the other hand the quantity of land is fixed and limited, and of that limited quantity there is much that is almost inalienably tied up, through the operation of the laws of Primogeniture and Entail. Hence it results that landed estates may fairly be valued at thirty-three and one-third years' purchase on the net annual rental, or even more—i.e., to pay not more than 3 per cent. upon the purchase-money. Cases are not rare in which only $2\frac{1}{2}$ per cent. is realised, equal to forty years' purchase; but, after all, these may be regarded as fortunate exceptions—from the vendor's point of view—arising out of peculiar circumstances, rather than as a general rule or standard of value.

So much for the Freehold, pure and simple.

But it is conceivable that the actual owner, while reserving to himself the ultimate possession, may for certain specified considerations (such as payment of purchase-money, or annual rental) part with and demise on Lease the present and future interest in his property for a term of years—fixed, if for a stated period; or indefinite, if for the duration of a life, or the joint duration or survivorship of two or three lives—divesting himself, for such period, in favour of the lessee, of all rights of possession, to be resumed only at the expiration of the term,

supposing always the covenants to be duly and faithfully observed and performed. His interest becomes, therefore, a deferred one, and the whole beneficial interest in the estate is subdivided into two—viz., (1) the Leasehold, and (2) the Reversionary, Interest, each of which has its own determinable value, such that the sum of the two is always equal to the total value of the Freehold in Perpetuity.

In all questions of Valuation the most important element is the *Net Annual Rental*, which has to be determined, in each separate case, by deducting from the gross rent which may fairly be expected from a tenant for the property on the average of years, all landlords' outgoings, and such other payments or expenses for repairs, &c., as may be necessary from year to year to maintain the estate in condition to command that rental: and this is to be regarded as an annuity, being, in fact, the enjoyment of a net annual income—in perpetuity, if a freehold, or, if leasehold, for a definite or ascertainable term of years.

In the latter case, the present beneficial interest being terminable, the valuation must proceed upon the basis that the lessee (or purchaser) is entitled to receive such a sum annually as will pay him such fair rate of interest as can be obtained in other transitory investments, and a further sum sufficient, if reinvested, to recoup to him at the determination of his lease the total amount of the purchase-money, his invested capital. For this purpose it is necessary for the valuer to know three things—viz., the Duration of the Lease; the Rate of Interest required on the Purchase-Money; and the Rate of Interest at which

the Sinking Fund can be reinvested, to accumulate, at the expiration of the given term, to the precise amount of the original purchase-money.

For facilitating calculations of this description, Tables have been computed upon the different possible variations of the data as to time and investment. These are annexed, with directions for, and examples of, their use.

Now, as to the Duration of a Lease, when granted for a life or lives, that is clearly an indefinite term, dependent upon the contingency of death occurring, by which the life or lives may drop and the lease lapse. In this case the value of the lease in years' purchase is, in fact, the value of the expectation of life, in the particular case, and at the age of the life or lives on which its duration depends. There are various Tables, based on mortality returns, which assign these values, known as the Northampton, Carlisle, Equitable, and English Tables. Of these the first are the most favourable to the purchaser and unfavourable to the vendor, even unfairly so, inasmuch as recent experience has shown that they do not assign a sufficiently high value to lives in general, not according with the average mortality rate, of which they are in excess, and therefore not making adequate allowance for the probability of attaining to advanced age. Indeed, it is enacted that the Northampton Tables shall *not* be used in life valuations for annuities, &c. The Carlisle Tables, on the other hand—though not free from discrepancies, especially between the ages of ninety and ninety-six—agree more nearly with the actual average annual mortality, and those of the Equitable and Government Annuities do not vary from them very materially.

It must be borne in mind, further, that the condition of value in a lease, if any, must be that the lessee has acquired, by purchase, outlay, or improved value, a pecuniary beneficial interest in the property over and above that of the landlord; that is to say, that his interest in the shape of net annual improved rental must be in excess of the landlord's rental: otherwise the lease has no separate value, as such.

Finally, it must be noticed that in the ordinary Tables it is assumed that the reinvestments on account of sinking fund, to reinstate the purchase-money, can be effected at the same rate of interest as is returned annually by the original investment: whereas, in point of fact, this condition cannot always be realised, and there may be a difference of one per cent., if not more, for which from one-third to one-half a year's purchase should be deducted.

In all these cases the purchaser or lessee is his own insurer, as it were; but it often happens, in the case of lifeholds, that the reimbursement of the purchase-money is secured by effecting an insurance in an office upon the life or lives, to the same amount, and under the same conditions for payment as relate to the determination of the lease. In this case the annual premiums on the life-policies of insurance take the place of the annual reserves for sinking fund, and have to be provided for out of the annual income arising from the property.

Of *Copyhold Estates* it is enough to observe that they are held from a Lord of a Manor, under copy of Court Roll, by virtue of and subject to charges and conditions which are variable; in some cases by Quit-rents, payable annually to the lord of the manor; in others by Heriots,

payable on the death of the copyholder ; or, again, by Fines on Admission.

The best method of arriving at their value is to treat them the same as freehold, and deduct therefrom the total cost of enfranchising the holding.

Having thus explained the general principles which govern the valuations of beneficial interests in estates, present or deferred, freehold, leasehold, or other, the following examples and instructions relating to the particular classes of interests will complete the elucidation of the subject.

And first for the valuation of

FREEHOLDS.

The first line in Table I. is devoted to this, and shows by the figures in the respective columns the number of years' purchase upon the net annual rental which must be given to realise the rate of interest specified at the head of that column. Thus, if a purchaser desires to obtain 5 per cent. for his capital, he must give no more than twenty years' purchase ; but if he will be content with 3 per cent., he may go as far as thirty-three years' purchase. It will be seen by comparison that the results thus tabulated are all obtained by dividing 100 by the rate per cent. of interest—e.g., $33\cdot33$ (years) $\times 3$ (per cent.) = 100 ; 10 (years) $\times 10$ (per cent.) = 100. And this process of calculation is applicable to any intermediate fractional rate of interest, to determine the number of years' purchase that may be given, or, *vice*

versé, to ascertain what rate of interest, as an investment, is afforded by any given number of years' purchase.

For example: If an investment is desired to realise $5\frac{1}{2}$ per cent., $100 \div 5\frac{1}{2} = 18\frac{2}{3}$ years' purchase, which is all that can be given. And, on the other hand, suppose an estate yielding a net annual income of 105*l.* has been bought for 4,200*l.*, i.e. at forty years' purchase, $100 \div 40 = 2\frac{1}{2}$ per cent. interest, which is all the interest realised. Or again, a freehold estate at twenty-five years' purchase is shown by the Table to return 4 per cent. upon the capital.

It has been seen, however, that landed estates, at least, cannot at the present time be bought to realise higher than 3 to $3\frac{1}{2}$ per cent., as a rule; whereas the Table includes rates of interest in return for capital up to 10 per cent. These higher rates, however, are useful mainly in reference to a different class of freehold property—viz., houses and buildings, situated on land of which they constitute the chief value, instead of being, as in the case of landed estates in general, mere appurtenances and accessories, and essential to its character as a residential or agricultural holding.

There should, however, be no fundamental distinction in the manner of treating the various classes of freeholds as subjects of valuation. They should all alike be reduced to a net annual income for valuation as an annuity; and it is only in regard to the nature and extent of the allowances and deductions from rental to be made in the estimate that there should be any difference. And this brings us to the subject of ascertaining the

NET ANNUAL RENTAL.

It will, of course, be clearly understood that what we have to treat of here is not a valuation to fix and determine the amount of the rental which a yearly tenant ought to pay for any property. That is beyond the scope of this book, and is assumed to have been previously and properly determined by valuation, agreement, or otherwise.

This amount when periodically paid over to the ground landlord does not yet represent his annual income from the property; for there are many necessary and inevitable costs and charges which he must defray, as landlord, before he can put the balance to his credit as profit, income, or net annual rental. These must all be determined for the purpose of any valuation for purchase or sale, and deducted from the gross rental received from the tenant; and the balance alone is the annual sum to be capitalised, according to the Tables, for the gross value of the property.

These landlord's outgoings are to be set down for allowance or deduction, from enquiry, as to invariable payments, such as Land Tax, Insurance, &c., or by estimate, upon the average of years, as for Repairs and Maintenance, Rates, if any, such as for sewerage, drainage, &c.

Having thus obtained the amount of the clear annual income which the owner derives from the estate, this must be regarded as an annuity and capitalised, for which purpose the Tables, as shown, contain the number of years' purchase that the same is worth. But at this point

great divergence must ensue, in consequence of the introduction of a variable element into the calculation—viz., the interest to be allowed or obtained by the purchaser upon the amount invested in the purchase. And this variation is dependent upon sundry considerations—the nature of the property, the condition of the money market, the comparison with other investments, &c.—in regard to all of which there is a considerable margin for the judgment of the valuer, vendor, or purchaser; whence it results that the ultimate bargain, when completed, partakes very much of the nature of a compromise.

In considerations of this class, dependent solely on the circumstances of the time and locality, it would be futile to attempt a detailed exposition: it is enough to have indicated their existence, and enunciated general principles; their special application and determination must necessarily be left to the individuals concerned.

The examples which follow must therefore be regarded merely as illustrations of the *modus operandi*, and of the application of the Tables to the subject, and not as models from which no variation is possible.

Example 1.—Assume the case of a landed estate let at an annual rental of 500*l.*; and that the landlord's outgoings are as follows, say: Land-tax, 10*l.*; Insurance on buildings, 3*l.*; Repairs and Maintenance, average 25*l.* per annum. Now, as previously stated, such an estate in general can only be bought to pay 3 per cent., and accordingly in Table I., under the heading of 3 per cent., opposite Freehold or Perpetuity we find 33·33, being the number of years' purchase on the rental, which represents the value of the estate. Thus:

Assumed gross annual rental	£500
Allowances and deductions for—	
Land-tax	£10
Insurance on buildings	3
Repairs and maintenance, 5 per cent. . . .	25
Total deductions	38
Net annual rental	£462
Taken to produce 3 per cent. interest at	
years' purchase	33.33
	£15,246
(0.33) one-third is	154
Total value of freehold estate	£15,400

In the purchase of such landed estates fancy rates of interest are quite out of place: those who seek them must look elsewhere for an investment. Investors in land must regard collateral advantages as compensating the low rate of interest. Certainly, slight variations may arise—as, e.g., if the money market is tight and other investments are good, a vendor under a forced sale may obtain only 30 years' purchase, or even less, as in the case of many Irish estates; but, as in the other extreme, extraneous circumstances, such as the condition of the people or the country, personal necessity or predilection, must be held to account for this departure from rule and experience.

Example 2.—An estate consisting of household property, say seven houses, of which the gross average rental is 150*l.*, on which the following payments have to be allowed:—Insurance, 3*l.* 15*s.*; Land-tax, 3*l.* 10*s.*; Sewers Rate, 1*l.* 15*s.* This, being an inferior class, requires further deduction to be made for various items, viz.:—1. Losses

by bad tenants and being unoccupied, say 15 per cent.
 2. Ordinary repairs and expenses, equivalent to an entire re-erection of the buildings once in 75 years, say $18\frac{1}{2}$ per cent. 3. For collection of rent, say 5 per cent.

Hence we have as follows :—

Assumed gross annual rental	.	.	£	s.	d.
			150	0	0
Deductions and allowances for—	£	s.	d.		
Land-tax	3	10	0		
Sewers rate	1	15	0		
Insurance	3	15	0		
Occupation losses, repairs and maintenance, as above, $33\frac{1}{2}$ per cent. .	50	0	0		
Collection, 5 per cent. .	7	10	0		
Total deductions	66	10	0		
Net annual rental	£83	10	0		
Taken to produce 4 per cent. interest at years' purchase				25	
Total value of freehold	£2,087	10	0		

This is apparently about fourteen years' purchase on the gross rental paid by the tenants, and the return is upwards of 7 per cent., which is a customary mode of regarding these investments, but an erroneous one, as the above figures will show.

Example 3.—First-class household property, say three residences in a good locality, realising an annual rental of 630*l.* Outgoings: Land-tax, 14*l.* 10*s.*; Sewers Rate, 8*l.*; Insurance, 12*l.* This being a superior class of dwellings, letting readily and without such frequent changes, the

occupation losses and repairs are reduced to a minimum, say average 15 per cent., and in many cases rent collection need not be taken into consideration. Thus :

Assumed gross annual rental	£	s.	d.
	630	0	0
Deductions and allowance for—	£	s.	d.
Land-tax	14	10	0
Sewers rate	8	0	0
Insurance	12	0	0
Occupation losses and repairs, 15 per cent.	94	10	0
Total deductions		129	0 0
Net annual rental	£501	0	0
Taken to produce 4 per cent. interest, at years' purchase			25
Total value of freehold	£12,525	0	0

And this amount is nearly 20 years' purchase on the gross annual rental, realising apparently 5 per cent. only, a case which is not of uncommon occurrence with dwelling-houses of this superior class.

Founded on this erroneous estimate of returns realised is the custom which has been practised in the provinces of varying the number of years' purchase according to the condition, situation, and class of the premises, thus taking inferior cottage property say at ten years' purchase, first-class residences at twenty, and intermediate at fifteen, or otherwise in proportion. But this mode is to be avoided, as inferior in correctness and repute to that hereinbefore detailed.

Example 4.—If it be required to find the clear annual

rental which a freehold ought to produce in order that the purchaser may realise a given rate of interest for his money, the reverse process must be gone through. Multiply the purchase-money by the rate of interest, and divide by 100. Thus, the purchase-money being 2,200*l.* and the interest required 5 per cent.,

$$2,200\text{ }l. \times 5\% \text{ per cent. } \div 100 = 110\text{ }l., \text{ the rental.}$$

On the other hand, given the purchase-money and the rent, the rate of interest realised by the purchaser is obtained by multiplying the rental by 100 and dividing by the purchase-money :

$$110\text{ }l. \text{ rental } \times 100 \div 2,200\text{ }l. = 5\% \text{ per cent., the rate of interest realised.}$$

These cases are sufficient to elucidate the subject of the valuation of freehold estates, where the present possession vests in the owner. But we have now to consider the cases in which the proprietor's interest is deferred or reversionary, and the present possession has been demised to a lessee under a lease : and here there are, as pointed out, two distinct interests which may become the subject of valuation, sale, or purchase—viz., the Leasehold and the Reversion. And first as to

LEASEHOLDS,

of which there are various kinds, differing as to their origin and the nature of acknowledgment to original owner, also in the terms of the holding. Thus the lease may be for a specified term of years only, with or without power of renewal ; or the term of its duration may be a

contingent one, depending upon the continuance of a life or lives jointly or separately. Again, the lessee may hold the property subject only to a small or merely nominal annual payment to the ground landlord, as ground-rent, having paid a premium or fine on admission: or otherwise, holding his occupation subject to the payment of a fair stipulated rent to the landlord, the property may command from subtenants a higher or improved rental, owing to the lessee's expenditure on improvements, buildings, &c., or arising from other and extraneous causes, such, for instance, as advantageous site, improved locality, or vicinity to a railway station.

In all these cases the sum which remains to the lessee (if any) out of the improved rental, after payment of his ground-rent and all other essential outgoings and expenses, is to be considered as an annuity for the duration of the term, whatever it may be, according to which the number of years' purchase is to be obtained from the Tables.

But in obtaining this net annual amount, clear of all encumbrances, deductions, or outgoings whatsoever, there are many variations in practice, which may account for the discrepancies which seem to be inseparable from valuation cases when made the subject of public arbitrament, as in legal process and arbitrations; and it would be well if all valuers were to follow one and the same sound and simple principle. Of outgoings for which allowance and deduction must indubitably be made, set down the assurance of the property from loss or damage by fire, where applicable; also the reserved landlord's rent, and all other such payments of the nature of fee-farm, chief, or

quit rent; also rates for drainage and sewerage purposes, land-tax, repairs, and allowance for charges or accidental losses; finally, interest of money laid out or invested in the purchase, which should be at least 1 per cent. above the common rate, to reimburse to the lessee his principal and give him interest during the term.

Some valuers allow only the ground landlord's rent; others allow compensation for the above burdens, and distinguish between the durability of different portions of the estate—as there are variations of that kind in property which are to be met with. An old writer on the value of Church and College Leases recommends that all these burdens should be put upon the tenant: this is very well as a means of simplifying such calculations of value, but it must not be overlooked that it involves a corresponding reduction in the rent obtainable, as a full equivalent to the tenant for every shilling so discharged by him. As it is always desirable and expedient to consult the interests of the tenant, so it is impolitic and inexpedient for the owners of lands of inheritance to demand an improved or rack rent; the tenant should be relieved in taxes and repairs, in order that good and efficient leases for terms of fourteen or twenty years may be entered upon, to the ultimate benefit of both parties. Some, indeed, let at a small annual rent, and take a fine equivalent to the rest, free from the payment of taxes and repairs.

It is not the policy, however, of the tenant or lessee to let the landlord fix his own rent, without due consideration of all the circumstances of the particular case. Thus, any one desirous of taking a lease for a term of years, or of

acquiring one already granted, must keep this in view—that, out of the rents or profits of the property to him, he should receive as much yearly as the interest of his capital would produce if otherwise invested, and in addition a certain overplus sufficient to reimburse the principal during the said term, or to raise the renewal fine. And as in this case—a lease on small rent—he cannot have an allowance for land-tax and repairs out of the rent paid by annual instalments, he must have compensation out of the anticipated rent, that is out of the renewal fine, whether paid on the original grant or the renewal of the lease. In this respect he should be placed in the condition of other tradesmen, and make such a percentage as will repay him for the use of his capital, give fair compensation for his labour, and cover all casualties, finally reinstating the capital so as to be available and intact.

If he be regarded in the light of an annuitant, allowance should be made to him for all such payments and outgoings to which he is subject, as being engagements and encumbrances from which the proprietor of an annuity is absolutely free and exempt: and this is the correct principle by which the question of all deductions must be tested and determined. As regards the intending purchaser of such estates, being duly made acquainted with the state of the property and premises, and the conditions to which it is subject on the re-letting of such portions, it will be for him to seek to arrange the terms of purchase accordingly, taking into account these tenants' allowances, or to look for a more suitable and eligible investment elsewhere.

The gross amount of deductions generally for all out-

goings has been estimated at 30 per cent. by several valuers, and apportioned approximately thus :

Land-tax	10 per cent.
Repairs	10 „
Casualties, and losses of rent, &c. <u>10</u>	„
Total	30 „

Rates and taxes can generally be ascertained pretty correctly by taking the average of the last few preceding years. Any impost of particular character must be specially noticed.

The item of repairs, maintenance, &c., of fences and gates, can amount to but little in meadow and pasture land ; but where the estate consists mainly or entirely of buildings, though in good condition, there is always decay, and renovation is required, with general repairs both to the exterior and the interior, or otherwise the rental or annual value cannot be maintained.

In large estates, proprietors will sometimes assume the land-tax themselves, and give timber and materials for repairs, the tenant or lessee being at the charge of all casualties, an absolute rent being reserved without fine. In this case 10 per cent. from the full rent should be allowed to the lessee for such casualties, and this will represent also the deduction to be made on the same account in estimating the value.

There are some valuers who differ from the principles here enunciated for the valuation of leases, houses, and estates. They take houses at 8 per cent., or twelve and a half years' purchase ; leases at 6 per cent., or sixteen and two-thirds years' purchase ; and lands at 5 per cent., or twenty years' purchase on their freehold value.

This scale would seem to be much too favourable to the purchaser, unless applied only to an extreme rack-rent without allowance or deduction, and would appear to be anything but a practical or reliable method.

Of course local circumstances, as to rentals in the vicinity and other deranging causes, should be known to the valuer and have due weight accorded to them in every particular case.

In illustration of the effect of different modes of estimation, take the following:

Example 5.—An estate held on lease for twenty-one years, at a reserved or ground rent of 10% per annum, in consideration of outlay, &c., realising 110% of improved rental to the lessee.

Then from the improved rental . . .	£110
Deduct the reserved rent . . .	10
Leaving the annual income from the estate	£100
Taking this at 6 per cent., or (by the Table I. at twenty-one years' term) at years' purchase	11·76
Total value as a net annuity . . .	£1,176
But estimating on the improved rent of . . .	£110.
Deductions at 30 per cent. . . .	£33
And the like to reimburse this sum at the end of twenty-one years	33
Also reserved rent	10
Total deductions	76
Leaves net annual income of . . .	£34

which is not quite 3 per cent. on the above estimated value—viz., 1,176*l*.

Therefore the calculation should have been made as follows:

	£	s.	d.
Improved rental	110	0	0
Deduct—			
Outgoings, 30 per cent.	£33		
Ground-rent	10		
Total	43	0	0
Net available annuity	£67	0	0
Value for twenty-one years' lease, as per Tables at 6 per cent.—years' purchase			11·76
Net total value to purchaser	£787	18	5

Whereby he may be enabled to recover himself by the end of the term.

Example 6.—Assume an estate, leased for sixty years, to yield a gross annual produce of 500*l*., out of which the lessee has to pay a rent-charge of 50*l*. per annum, and all the other outgoings, including land-tax, amounting to 50*l*., what is the present value of the lease, to realise 6 per cent?

Net annual rental	£500
Deductions—	
Rent-charge	£50
Land-tax, &c.	50
Total	100
	£400
Sixty years' term, at 6 per cent., is worth in years' purchase	16·16
Giving for the total value of the lease	£6,464

Example 7.—In some cases part of the outgoings may be terminable within the period that the lease has to run.

Assume an unexpired term of twenty-six years of a lease originally granted for forty years—the net annual income from the estate being 54*l.*, clear of all deductions, but charged with the payment of 15*l.* per annum for sixteen years—all taken to realise 6 per cent. interest. Then for the value of the lease,

	£	s.	d.
Twenty-six years' term at 6 per cent. is equivalent to thirteen years' purchase on the net rental of . . .	54	0	0
			13
	£702	0	0

Deduction: Eighteen years' term at 6 per cent. is equivalent to 10·83 years' purchase of the rent—£ . . .	£	s.	d.
charge of	15	0	0
			10·83
	£162	9	0

162 9 0.

The purchase value of the lease so charged is £539 11 0.

Example 8.—To ascertain the annual rent which should be obtained under a lease for twenty-five years, for which 4,200*l.* was paid by way of purchase-money, and 800*l.* more having been spent in repairs and improvements, the desired return being 6 per cent.—

Rule.—Divide the total outlay by the number of years

purchase given by the Table as the value of the lease at the specified rate of interest. The quotient is the required annual rent.

Twenty-five years' term at 6 per cent. is worth 12.78 years' purchase:—

Amount paid for lease	£4,200
" " repairs, &c.	800
Total outlay	£5,000

Then $5,000\text{£} \div 12.78 \text{ (years)} = 391\text{£} \text{ } 4\text{s. } 9\text{d.}$, the net annual rental to be upon the property, exclusive of and in addition to any other reserved or ground rent, if any.

Example 9.—A lease for fifty-five years of an estate producing a clear annual rental of 312*£*. 10*s.* is purchased for 5,000*£*. To determine the number of years' purchase given and the rate of interest allowed, divide the purchase-money by the annual income and refer to the Table on the line opposite the given term for the column containing the ascertained number of years' purchase: the rate of interest will be found at the head of that column. Thus:

5,000*£*. purchase \div 312*£*. 10*s.*, rental = sixteen years' purchase. In Table I., opposite 55 years' term, is found 15.99 years' purchase in the column headed 6 per cent., which is therefore the rate of interest realised.

It should be noted in all these cases, and in the Tables, that the rate of interest is compound, not simple, because a part is at the same time set aside to accumulate and recoup the principal. So that if 100*£*. be paid for a twenty-one years' lease, returning 10*£*. per annum, this is 10 per cent. compound interest, but only about 8 per cent. simple interest. For the surplus of 2*£*. invested annually at the

same rate will at the end of twenty-one years' term amount to 100*l.* 16*s.* 11*d.*, or about ten years' purchase on the net annual rental, which is to reinstate the principal, or provide the equivalent renewal fine.

REVERSIONS.

The value of a reversion has been shown to be supplementary to that of the lease determining the same, the two together being equal in value to the whole freehold.

Therefore from the value of the freehold deduct the value of the lease, in number of years' purchase as given by the Table: the remainder is the number of years' purchase that the reversion is worth. Thus:

Example 10.—To value the reversion to a freehold estate realising 100*l.* clear annual rental, after expiration of a lease of twenty-one years, interest allowed at 6 per cent. (see Table I.):—

	Years' Purchase.
The freehold is worth, at 6 per cent .	16·67
The leasehold is worth, at 6 per cent. .	11·76
Difference: Value of reversion in years' purchase	4·91

which gives 491*l.* as the purchase-money for the same.

Or otherwise:

Example 11.—What is the present value of the reversion to an estate, with a rental of 220*l.* per annum, subject to the following deductions for outgoings—viz., taxes, &c., 70*l.*; loss of rent and casualties, 37*l.*; now let on an unexpired lease of fifty-five years: rate of interest allowed being 6 per cent.?

Here :

	£	s.	d.
Full annual rental	220	0	0
Less deductions—			
Taxes, &c. £70			
Casualties, &c. 37			
Total	107	0	0
Net annuity rent	£113	0	0
Fifty-five years' term at 6 per cent. is worth by the Table, in years' purchase			15.99
Value of leasehold	£1,806	17	5

But the total value of the freehold estate is 16.67 years' purchase on 113*l.* net annual rental—

	£	s.	d.
Equivalent to	1,883	14	2
Deduct value of lease	1,806	17	5
The value of the reversion is . .	£76	16	9

RENEWALS.

If it be required to determine the amount of the fine which should be paid for the renewal of a term of years lapsed in a lease, so as to extend the remainder to the original term, or for the addition of any number of years to the years in being in any lease :—

Rule.—Subtract the present value of the lease in being from that of the whole lease desired, or subtract the value in years' purchase of the remaining term from that of the whole extended term, and the difference is the required value of the fine.

Example 12.—Thus, suppose seven years lapsed in a lease, originally granted for twenty-one, of an estate yielding a net annual income of 182*l.*, after all deductions for chief rent and outgoings have been made from the improved rental. What fine should be paid for a renewal of the seven years lapsed, and restoration of the original term of twenty-one years?

The desired extension is therefore seven years, and the existing residue of the term is fourteen years.

Suppose the interest to be allowed at 5 per cent. Then the freehold is worth twenty years' purchase on the net income of 182 <i>l.</i> , equi- valent to	£3,640 0 0
Now the value of a twenty-one years' lease on the same rental is 12·82 years' purchase, equivalent to .	£ 2,333 4 10
And the value of existing residue, fourteen years, is 9·90 years' pur- chase, or	1,801 16 0
And the fine to be paid for renewal is therefore	£531 8 10

Or otherwise (Table I., column 3, 5 per cent.):

A twenty-one years' lease is worth	12·82	years' purchase
A fourteen years' lease is worth .	9·90	„
The fine is therefore worth . .	2·92	„

which upon 182*l.* net annual income is 531*l.* 8*s.* 10*d.* as before, for this sum represents the depreciation in the value of the original owner's reversion to the estate,

resulting from the extension or renewal of the lease, as will readily be seen.

The reversion of the estate held on a twenty-one years' lease, of which seven have lapsed and fourteen have yet to run, is (by Table I., 5 per cent. column) the difference between the freehold and the leasehold: i.e.—

	Years' purchase	£	£	s.	d.
Value of freehold . . .	20·00	on 182 is	3,640	0	0
Value of fourteen years' lease	9·90	„	1,801	16	0
Therefore the present value of the reversion is . . .	10·10	„, or	£1,838	4	0

But if the lease were for twenty-one years, then, as before,

		£	£	s.	d.
Value of freehold . . .	20·00	on 182 is	3,640	0	0
Value of twenty-one years' lease	12·82	„	2,333	4	10
And the value of the rever- sion is reduced to . . .	7·18	„, or	£1,306	15	2

So that the ground landlord loses the difference—viz., 531*l.* 8*s.* 10*d.*

The Tables annexed (II. III. IV. V. and VI.), computed in this manner, show the value of the fine in years' purchase on the rental, for the renewal of any number of years lapsed in leases of various specified lengths, or the extension of an existing lease by the addition of any desired number of years. Table No. III. has been expressly computed for this edition, for renewals in a

fourteen years' lease, a term as to which no tables are contained in any published work.

It will be seen that at every renewal of years lapsed in an existing lease the lessee is reinstated in the same position, relatively to the lessor, that he held at the original grant; and when the lease ultimately falls in, the fine to renew the whole original term is equal to the value of such a lease: for, in fact, the renewal is nothing but a new purchase.

As regards the terms on which the lessee obtains his investment or purchase, it should be remarked that the interest varies inversely with the amount given for the renewal for a given time. Thus, examining the successive Tables and Columns, we find that in Table II., column 1, three-quarters' of a year's rental is the fine for one year's renewal, and the interest obtained is only 3 per cent., whereas (column 6), when the fine for one year's renewal is only two-fifths of a year's rent, the interest is 10 per cent.

For the sake of comparison, a Summary of this Analysis is appended, showing in each case at what amount the renewal fine is fixed for given periods, and the rate of interest consequently obtained by the purchaser for his investment.

As a standard the renewal-period of one year is assumed, and in juxtaposition therewith are tabulated the corresponding fines, at the different rates of interest.

It may seem strange that, under any circumstances, fines should be granted on such terms as to realise 18 per cent. This is explicable only on the hypothesis of a grant, made in ignorance or by favour, and a custom, followed without knowledge or consideration.

SUMMARY OF RENEWAL TABLES.

Table No.	Column No.	Renewal One Year	Renewal Fine	Rate of Interest	Renewal Years	Renewal Fine
			Years' Purchase	Per Cent. £		Years' Purchase
II.	1	1	$\frac{3}{4}$	3	2	$1\frac{1}{2}$
	2	1	$\frac{2}{3}$	4	3	$2\frac{1}{3}$
	3	1	$\frac{3}{5}$	5	4	$2\frac{3}{5}$
	4	1	$\frac{5}{8}$	6	4	$2\frac{4}{5}$
	5	1	$\frac{4}{5}$	8	3	$1\frac{1}{2}$
	6	1	$\frac{2}{5}$	10	4	$1\frac{2}{5}$
	7	1	$\frac{1}{5}$	17.95	4	1
III.	1	1	$\frac{2}{3}$	3	4	$2\frac{7}{8}$
	2	1	$\frac{3}{5}$	4	3	$1\frac{4}{5}$
	3	1	$\frac{1}{2}$	5	3	$1\frac{3}{5}$
	4	1	$\frac{4}{5}$	6	3	$1\frac{3}{5}$
	5	1	$\frac{1}{3}$	8	5	2
	6	1	$\frac{1}{4}$	10	4	$1\frac{3}{5}$
	7	1	$\frac{1}{6}$	11.8	4	1
IV.	1	1	$\frac{5}{8}$	3	7	$4\frac{1}{4}$
	2	1	$\frac{4}{5}$	4	7	$3\frac{3}{5}$
	3	1	$\frac{2}{5}$	5	12.	6
	4	1	$\frac{3}{10}$	6	3	1
	5	1	$\frac{2}{5}$	8	5	$1\frac{1}{4}$
	6	1	$\frac{3}{10}$	10	7	$1\frac{3}{5}$
	7	1	$\frac{1}{10}$	12.3	7	1

SUMMARY OF RENEWAL TABLES—continued.

Table No.	Column No.	Renewal One Year	Renewal Fine	Rate of Interest	Renewal Years	Renewal Fine
			Years' purchase	Per Cent. £		Years' Purchase
V.	1	1	$\frac{5}{9}$	3	4	$2\frac{1}{4}$
	2	1	$\frac{4}{9}$	4	4	$1\frac{7}{8}$
	3	1	$\frac{1}{3}$	5	4	$1\frac{5}{9}$
	4	1	$\frac{3}{10}$	6	5	$1\frac{2}{3}$
	5	1	$\frac{1}{5}$	8	7	$1\frac{7}{8}$
	6	1	$\frac{1}{7}$	10	7	$1\frac{2}{7}$
	7	1	$\frac{1}{10}$	11.56	7	1
VI.	1	1	$\frac{3}{10}$	3	10	$3\frac{1}{2}$
	2	1	$\frac{1}{5}$	4	10	$2\frac{1}{2}$
	3	1	$\frac{1}{7}$	5	18	4
	4	1	$\frac{1}{10}$	6	18	3
	5	1	$\frac{1}{20}$	8	18	1
	6	1	$\frac{1}{20}$	10	18	1

It must be observed that the amounts of the renewal fines for different periods do not depend upon or follow the ratios of those periods, the one to the other: thus, in Table V., column 7, for 11.56 per cent., the fine for seven years' renewal being one year's rental, the fines for fourteen and twenty-one years' renewal are not two and three years' rental respectively, but, as shown, 3.15 and 7.78 years' rental; and these, and the fines for other periods, are computed according to the resulting rate of interest,

as determined by the number of years' renewal to be allowed for the fine of one year's rental, as may have been settled by and between the parties concerned: e.g., Table III., column 7—the arrangement being understood that the renewal of four years is granted upon a fine of one year's rental, the rate of interest to the purchaser is thereby fixed at 11·80 per cent., at which all the other fines are computed; whence it results that the renewal-fine of five years' rental purchases only twelve years' renewal, and not twenty, which is 5×4 .

As examples of the use of the Tables II. to VI., of which the foregoing is a summary, suppose—

Example 13.—In a lease, originally granted for ten years, five years have expired; the net annual income of the estate is 100ℓ., and the rate of interest allowed is 6 per cent.

The renewal fine for five years, by Table II., column 4, is 815ℓ.

Example 14.—In a lease for fourteen years, of which ten have expired; interest, 5 per cent.; net rental, 100ℓ.—

By Table III., column 3, the renewal fine is 635ℓ.

Example 15.—In a lease for twenty-one years, of which seven have expired, net rental 100ℓ., it being agreed that the fine on seven years' renewal shall be one year's purchase, interest being, therefore, allowed at the rate of 11·56 per cent. per annum, the fine is 100ℓ. (*Vide* Table V., column 7.)

Example 16.—In a lease for forty years, of which twenty-nine have expired; net rental, 4,500ℓ.; interest allowed at 4 per cent; by Table VI., column 2, the renewal fine is 11·03 years' purchase, equivalent to 49,635ℓ.

Example 17.—To renew fourteen years lapsed in forty, at 10 per cent. interest, of the lease of premises let at an improved rental of 85*l.*, the ground landlord's rent being 9*l.* 13*s.* 4*d.* :—

	£	s.	d.
Improved rental . . .	85	0	0
Deduct ground-rent . . .	9	13	4
	<hr/>		
	£75	6	8

Then by Table VI., column 6; at

years' purchase . . .	0.62 ($\frac{1}{2}$)
Renewal fine . . .	<hr/>
	£46 14 2

Note.—In all these Tables the first four columns are the best adapted for ordinary use, as the higher rates of interest must be regarded as purely exceptional. If used at all, the property should certainly be valued at a rack-rent, without deductions: indeed, it is questionable whether the practice of adopting such high rates did not obtain originally to cover looseness and inaccuracy in the details of a valuation.

LIFEHOLDS.

As has before been stated, the term for which a lease is granted may not be defined, but be for a life or lives, and dependent therefore upon the duration of the life or lives.

In this case the only difference in the mode of procedure arises after the net annual rental of the property has been ascertained and determined, and the number of years' purchase at which it must be capitalised has to be obtained from the Table corresponding to the particulars of the case.

These Tables are based upon the expectation of life at the given ages, according to the best authorities.

As in the case of leases for known terms, the owner possesses a reversionary interest, and renewals may be required, the valuation in both cases depending upon the present value of the existing interest in the lease on lives, as fixed by the Tables, and the depreciation in the same by the introduction of the renewal-life proposed to be inserted in lieu of the life dropped.

In all other respects the mode of calculation is the same precisely as in leases for terms of years.

As previously explained, the Old Northampton Tables have recently been condemned as erroneous, having been calculated on a false assumption that the population had been stationary, and the Carlisle Tables, with an exception to be named, have been found to be the more accurate. The most recent life tables, known as the English, No. 2, (1847) and No. 3 (1864), show a continual tendency of approximation to the Carlisle standard, and as the general health of the country improves, and the death-rate decreases, owing to the sanitary improvements of recent years, and the increase and spread of a correct knowledge of hygiene, it is possible that the existing differences, which are only slight, may gradually disappear. Therefore the Carlisle Tables are here placed first and prominent as most reliable and correct. Nevertheless, it has not been considered necessary to eliminate the Northampton Tables altogether, but they are, as will be seen, placed side by side with the Carlisle Tables, for convenience of reference and comparison.

The exception, above alluded to, in the Carlisle Tables,

relates to the ages from ninety upwards to ninety-six, as these exhibit the anomaly of an increase in the expectation of life instead of a decrease: thus the life of a person aged ninety-five is shown to be worth two and three-quarter years' purchase, whereas at ninety it is only two and a half years, which is obviously absurd; this error is to be accounted for by the limited area and number of cases whence the experience of mortality, on which the Tables were computed, was obtained.

By taking an arithmetical mean between the results of the Carlisle and Northampton Tables, for the ages ninety-one to ninety-six, the result will be sufficiently accurate for the ordinary cases of valuation. Where great accuracy is required reference must be made to the best authority and latest returns.

Thus, by Table VII., the means between the values of columns 1 and 2 for the ages named are as follows, and the corresponding results of the Government Annuity Tables, No. 2, are collated with them for comparison:—

			Years' Purchase	Government Annuities
Age of Life	91	Mean Value, about	2·00	2·02
"	92	"	1·89	1·89
"	93	"	1·77	1·77
"	94	"	1·64	1·66
"	95	"	1·50	1·55
"	96	"	1·35	1·45

which agree very fairly.

Example 18.—To determine the value of the residue of a lease originally granted on a life aged seven, the present age being forty, the net annual rental being 100*l.*, and to

1

1

make 6 per cent. interest upon the purchase-money, *vide* Table VII. Opposite age forty in Carlisle 6 per cent. column the value is twelve years' purchase, equivalent to 1,200*l*.

Example 19.—What amount should be given for the lease of premises producing a clear rental of 80*l*. per annum, held on a life now aged thirty-five, so as to make 6 per cent. interest?

	£	s.	d.
Net annuity	80	0	0
By years' purchase			12·57
The purchase-money is	£1,005	12	0

Example 20.—The present value of the tithes of a rectory of 100*l*. clear annual rental, the age of the incumbent being 70, is six years' purchase, or 600*l*., to realise 6 per cent.

Example 21.—A person aged thirty years desiring to purchase an annuity of 52*l*. per annum, to realise 4 per cent., must pay 876*l*. 4*s*., being 16·85 years' purchase.

Example 22.—When the estate, lease, or annuity depends on the *joint* continuance of two lives, the interest in which will terminate on the extinction of either of the lives on which it is granted, the value is somewhat less than when held on a single life of corresponding age. Thus, what sum ought to be given for the lease of a house or estate of the clear annual rental of 300*l*. to determine on the death of either of two persons whose ages are forty and fifty, allowing the purchaser 6 per cent. interest for his money? *Vide* Table VIII., 6 per cent., Carlisle:—

Net annual rental	£300
Ages 40 and 50 give in years' purchase	9·2
Present value	£2,760

Example 23.—If the estate, lease, or annuity, is held for the continuance of the *longest* of two lives, its value is greater than when held on a single life of corresponding age. Thus: What is the present value of a lease of premises of the clear rental of 300*l.* per annum, held on the survivorship of either of two lives now aged forty and fifty, and to allow 6 per cent. interest? *Vide* Table IX., Carlisle, 6 per cent.:—

Net annual rental	£300
Survivor of two lives, 40 and 50, years' purchase	13·48
Purchase-money	£4,029

Note.—The difference between these last two cases and that of a single life will be better shown by a special illustration. Thus: take a life or lives at the most favourable age, when the expectation of life is greatest, about ten years old, then—

	8 per cent. Carlisle. Years' Purchase
1. By Table VII. a lease held for a life of 10 is worth	23·51
2. By Table VIII. a lease held on two joint lives of 10 and 10 is worth	19·96
3. By Table IX. a lease held on the survivorship of two lives of 10 and 10 is worth	27·06

The value in the first case is clearly the exact arithmetical

mean between the second and third. In the second case the value is diminished by about three and a half years' purchase, because the risk of determination by death is *increased* by the insertion of the second life: whereas in the third case that risk is diminished by the addition of another equal life, and the value is therefore increased by three and a half years over the single life, and seven years over the joint life interest, or 35·57 per cent.—more than one-third.

Taking the other extreme, viz., ninety years of age, all lives equal: by Table IX.

	Carlisle 3 per cent. Years' Purchase
The survivorship of two lives is worth	3·9
The single life (Table VII.) „	2·5
The joint lives (Table VIII.) are only worth	1·1

wherein the same proportion is manifest between the three cases, but the value of the survivorship is more than three and a half times that of the joint lives.

It will easily be understood that the latter case is of less frequent occurrence than the others.

Example 24.—To determine the present value of an estate held on the continuance of the longest of three lives, the net rental being 90*l.*, the ages of the lives ten, ten, and ten, and the interest allowed being 3 per cent., *vide* Table X., 3 per cent. Carlisle.

Net annual rental	£90
Lives 10, 10, 10, worth in years' purchase	28·30
Present value	£2,547

Reversions of leases or freeholds after any given life or lives are to be valued by the Tables as follows:—

Rule.—Determine the present value of the freehold or

leasehold estate: also the present value of the existing interest to continue to be enjoyed by those in possession for one or more, or the longest of one or more, lives: deduct the latter from the former, and the difference is the present value of the reversionary interest.

Example 25.—What is the worth of the advowson of a rectory of the net annual value of 250*l.*, the present incumbent being twenty-five years of age? If the rectory were now vacant, the advowson would be a freehold in fact; but, as no presentation can be made during the life of the present incumbent, it becomes a reversion to a freehold. Allowing interest upon the purchase-money at 4 per cent.,

	Years' Purchase
By Table I. the freehold is worth	25
But the life in possession is worth	
(by Table VII.)	<u>17·65</u>
Therefore the reversion is worth the difference, viz.	7·35

which on a net income of 250*l.* gives the purchase value as 1,937*l.* 10*s.*

Example 26.—The reversion to a seventy years' lease is to be sold, now held on a survivorship of lives in possession aged ten and forty, the net rental 100*l.* per annum, and the rate of interest allowed all round is 6 per cent. What is the value?

	Years' Purchase
By Table I. a seventy years' lease at 6 per cent. is worth	16·39
By Table IX. the life interest at 6 per cent. is worth	<u>15·28</u>
The reversion is therefore only worth (or 111 <i>l.</i>)	1·11

Example 27.—What is the worth of a reversionary interest in a freehold estate, now held on the longest of three lives, aged twenty, forty, and fifty; net rental, 1,500*l.*; rate of interest allowed, 5 per cent.?

	Years' Purchase
By Table I. the freehold is worth	20·00
By Table X. the life interest is worth	17·35
The reversion is therefore worth	<u>2·65</u>
(or 3,975 <i>l.</i>).	

Example 28.—A clergyman aged forty now holds the next presentation to a rectory of the clear annual value of 400*l.*; the age of the present incumbent is 80. What is the worth at 5 per cent. interest?

	Years' Purchase
The life of the present possessor is worth by Table VII.	4·02
That of the life expectant is worth by Table VII.	<u>13·39</u>
The difference is the value of the reversion, or	9·37
(equivalent to 3,748 <i>l.</i>).	

RENEWALS WITH LIVES.

As in the case of leases for a given term of which a portion has expired by lapse of years, so with leases on lives, renewals may be made, by introducing a life to replace one dropped by decease, upon payment of an adequate fine, the amount of which can be determined from the Tables according to the particulars of the case. The exact term cannot be ascertained, but in substitution for

it the value of the life or lives proposed to be added must be taken.

Then find the value of the desired new term, as attained by extension of the old one by the introduction of the new life, &c. From this deduct the value of the present interest, dependent on the life or lives in being. The remainder is the correct value of the fine to be paid for renewal on the introduction of the life or lives as proposed.

Example 29.—Thus, suppose in a lease originally granted for the longest of two lives aged ten and twenty, if after the lapse of ten years, the younger life having dropped, it be desired to renew by another life of ten, what should be the fine, allowing interest at 5 per cent.?

Then the life interest in being is a lease for a life of thirty, which by Table VII. is worth at 6 per cent. 14·72 years' purchase. But it is proposed to transform this into a lease for the longest of two lives, aged ten and thirty, which by Table IX. is worth 17·97 years' purchase at 5 per cent. The renewal fine should therefore be the difference, viz. 3·25 years' purchase, which would be 325℥. for every 100℥. of net annual rental.

COPYHOLDS.

These are best valued by taking them as freehold and deducting the estimated cost of enfranchisement. As a general rule they may be considered as worth five years' purchase less than freehold.

CONCLUDING REMARKS ON THE TABLES.

Upon the use of the Tables generally it may be useful to observe that the figures given in the columns, under the headings of the different rates of interest, signify the greatest value in number of years' purchase, which must be given to realise that rate of interest. They also express in pounds sterling the absolute present value of every pound of net annual income, purchased under the stipulated conditions: and if the decimal point be suppressed and the figures read exactly as they stand, they represent the present value for purchase or sale of every 100*l.* of net annual rental of the estate, lease, or annuity for valuation.

Note.—In decimals 0·25 is one-fourth; 0·33 is one-third; 0·50 is one-half; 0·67 is two-thirds; and 0·75 is three-quarters, of a year.

It is believed that the Instructions, Tables, and Examples herein contained will be found to present a complete and reliable exposition of the correct method of Valuing Estates, whether

**FREEHOLD, LEASEHOLD, OR LIFEHOLD,
IN POSSESSION OR REVERSION.**

TABLE I.

Showing the Value, in Years' Purchase, of Estates, Annuities, Leases, &c., for known Terms of Years, at certain Rates of Interest that the Purchaser can make of his Investment.

N.B.—In the case of Leases the same Rate of (compound) Interest is allowed on Reinvestments for reproduction of the principal Amount by the expiration of the term.

Duration of Ownership, Lease, or Annuity.	The Investment to return Interest at the Rate of							
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
Perpetuity or Freehold	33·33	25·00	20·00	16·67	14·29	12·50	11·11	10·00
100	31·60	24·51	19·85	16·62	14·27	12·49	11·11	10·00
95	31·32	24·40	19·81	16·60	14·26	12·49	11·11	10·00
90	31·00	24·27	19·75	16·58	14·25	12·49	11·11	10·00
85	30·63	24·11	19·68	16·55	14·24	12·48	11·10	10·00
80	30·20	23·92	19·60	16·51	14·22	12·47	11·10	10·00
75	29·70	23·68	19·49	16·46	14·20	12·46	11·09	9·99
70	29·12	23·40	19·34	16·39	14·16	12·44	11·08	9·99
65	28·45	23·05	19·16	16·29	14·10	12·42	11·07	9·98
60	27·68	22·62	18·93	16·16	14·04	12·38	11·05	9·97
59	27·51	22·53	18·88	16·13	14·02	12·37	11·04	9·96
58	27·33	22·43	18·82	16·10	14·00	12·36	11·04	9·96
57	27·15	22·33	18·76	16·07	13·98	12·34	11·03	9·96
56	26·97	22·22	18·70	16·03	13·96	12·33	11·02	9·95
55	26·78	22·11	18·63	15·99	13·94	12·32	11·01	9·95
54	26·58	21·99	18·56	15·95	13·92	12·30	11·00	9·94
53	26·38	21·87	18·49	15·91	13·89	12·29	10·99	9·94
52	26·17	21·75	18·42	15·86	13·86	12·27	10·98	9·93
51	25·95	21·62	18·34	15·81	13·83	12·25	10·97	9·92

TABLE I.—*continued.*

Duration of Ownership, Lease, or Annuity.	The Investment to return Interest at the Rate of							
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent.
Years.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.
50	25.73	21.48	18.26	15.76	13.80	12.23	10.96	9.92
49	25.50	21.34	18.17	15.71	13.77	12.21	10.95	9.91
48	25.27	21.20	18.08	15.65	13.73	12.19	10.94	9.90
47	25.03	21.05	17.98	15.59	13.69	12.17	10.92	9.89
46	24.78	20.89	17.88	15.53	13.65	12.14	10.90	9.88
45	24.52	20.72	17.77	15.46	13.61	12.11	10.88	9.87
44	24.25	20.55	17.66	15.39	13.56	12.08	10.86	9.86
43	23.98	20.37	17.55	15.31	13.51	12.05	10.84	9.84
42	23.70	20.19	17.42	15.23	13.45	12.01	10.82	9.82
41	23.41	19.99	17.29	15.14	13.39	11.97	10.79	9.80
40	23.12	19.79	17.16	15.05	13.33	11.93	10.76	9.78
39	22.81	19.58	17.02	14.95	13.26	11.88	10.73	9.76
38	22.49	19.37	16.87	14.85	13.19	11.83	10.69	9.74
37	22.17	19.24	16.71	14.74	13.12	11.78	10.65	9.71
36	21.83	18.91	16.55	14.62	13.04	11.72	10.61	9.68
35	21.49	18.67	16.37	14.50	12.95	11.66	10.57	9.65
34	21.13	18.41	16.19	14.37	12.85	11.59	10.52	9.61
33	20.77	18.15	16.00	14.23	12.75	11.51	10.47	9.57
32	20.39	17.87	15.80	14.08	12.65	11.43	10.41	9.53
31	20.00	17.59	15.59	13.93	12.53	11.35	10.34	9.48
30	19.60	17.29	15.37	13.77	12.41	11.26	10.27	9.43
29	19.19	16.98	15.14	13.59	12.28	11.16	10.20	9.37
28	18.76	16.66	14.90	13.41	12.14	11.05	10.12	9.31
27	18.33	16.33	14.65	13.21	11.99	10.94	10.03	9.24
26	17.88	15.98	14.38	13.00	11.83	10.81	9.93	9.16
25	17.41	15.62	14.10	12.78	11.66	10.67	9.82	9.08

TABLE I.—*continued.*

Duration of Ownership, Lease, or Annuity.	The Investment to return Interest at the Rate of							
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	7 per cent.	8 per cent.	9 per cent.	10 per cent.
Years.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.
24	16·94	15·25	13·80	12·55	11·47	10·53	9·71	8·99
23	16·44	14·86	13·49	12·30	11·27	10·37	9·58	8·88
22	15·94	14·45	13·16	12·04	11·06	10·20	9·44	8·77
21	15·42	14·03	12·82	11·76	10·84	10·02	9·29	8·65
20	14·88	13·59	12·46	11·47	10·60	9·82	9·13	8·51
19	14·32	13·13	12·09	11·16	10·34	9·60	8·95	8·36
18	13·75	12·66	11·69	10·83	10·06	9·37	8·76	8·20
17	13·17	12·17	11·27	10·48	9·76	9·12	8·54	8·02
16	12·56	11·65	10·84	10·11	9·44	8·85	8·31	7·82
15	11·94	11·12	10·38	9·71	9·10	8·56	8·06	7·61
14	11·30	10·56	9·90	9·30	8·74	8·24	7·79	7·37
13	10·64	9·99	9·39	8·85	8·36	7·90	7·49	7·10
12	9·95	9·39	8·86	8·38	7·95	7·54	7·16	6·81
11	9·25	8·76	8·31	7·89	7·50	7·14	6·81	6·50
10	8·53	8·11	7·72	7·36	7·02	6·71	6·42	6·14
9	7·79	7·44	7·11	6·80	6·51	6·25	6·00	5·76
8	7·02	6·73	6·46	6·21	5·97	5·75	5·53	5·34
7	6·23	6·00	5·79	5·58	5·39	5·21	5·03	4·87
6	5·42	5·24	5·08	4·92	4·77	4·62	4·49	4·36
5	4·58	4·45	4·33	4·21	4·10	3·99	3·89	3·79
4	3·72	3·63	3·55	3·47	3·39	3·31	3·24	3·17
3	2·83	2·78	2·72	2·67	2·62	2·58	2·53	2·49
2	1·91	1·89	1·86	1·83	1·81	1·78	1·76	1·74
1	0·97	0·96	0·95	0·94	0·93	0·93	0·92	0·91
$\frac{1}{2}$	0·49	0·49	0·48	0·48	0·48	0·47	0·47	0·47

The next five tables (viz. II. to VI.) are Renewal Tables for Leases, and show the amount of the fine to be paid for the renewal of any number of years expired or lapsed, expressed in years' purchase of the net annual income, at the several specified rates of interest that the purchaser can make of his investment, if the surplus sinking fund for the replacement of the fine can be reinvested at the same rate.

TABLE II.

For Renewal of any Number of Years expired or lapsed in a 10 Years' Lease.

Lapse to be renewed.	Rates of Interest for Investment and Reinvestment.						
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.	17·95 per cent.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	0·74	0·68	0·61	0·56	0·46	0·39	0·19
2	1·51	1·38	1·26	1·15	0·96	0·81	0·42
3	2·30	2·11	1·94	1·78	1·50	1·28	0·69
4	3·11	2·87	2·65	2·44	2·09	1·79	1·00
5	3·95	3·66	3·39	3·15	2·72	2·35	1·37
6	4·81	4·48	4·18	3·90	3·40	2·98	1·81
7	5·70	5·34	5·00	4·69	4·13	3·66	2·33
8	6·62	6·23	5·86	5·53	4·93	4·41	2·94
9	7·56	7·15	6·77	6·42	5·78	5·24	3·65
10	8·53	8·11	7·72	7·36	6·71	6·15	4·51

N.B.—The last column has been computed upon the assumption that the fine is taken to be one year's rent for four years' renewal, realising interest at the rate of 17·95 per cent. per annum.

TABLE III.

For Renewal of any Number of Years expired or lapsed in a 14 Years' Lease.

Lapse to be renewed.	Rates of Interest for Investment and Reinvestment.						
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.	11·80 per cent.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	0·66	0·58	0·51	0·44	0·34	0·26	0·21
2	1·34	1·18	1·04	0·91	0·71	0·55	0·44
3	2·04	1·80	1·59	1·41	1·11	0·87	0·71
4	2·77	2·45	2·18	1·93	1·53	1·22	1·00
5	3·51	3·13	2·79	2·49	2·00	1·61	1·33
6	4·28	3·83	3·44	3·09	2·50	2·03	1·69
7	5·07	4·56	4·11	3·71	3·04	2·50	2·10
8	5·88	5·32	4·82	4·38	3·62	3·01	2·56
9	6·72	6·11	5·57	5·08	4·25	3·58	3·07
10	7·58	6·93	6·35	5·83	4·93	4·20	3·65
11	8·47	7·79	7·18	6·62	5·67	4·88	4·29
12	9·38	8·68	8·04	7·46	6·46	5·63	5·00
13	10·33	9·60	9·15	8·35	7·32	6·46	5·80
14	11·30	10·56	9·90	9·30	8·24	7·37	6·70

N.B.—The last column has been computed upon the assumption that the fine is taken to be one year's rent for four years' renewal, realising interest at the rate of 11·80 per cent. per annum.

TABLE IV.

For Renewal of any Number of Years expired or lapsed
in a 20 Years' Lease.

Lapse to be renewed.	Rates of Interest for Investment and Reinvestment.						
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.	12·30 per cent.
Yrs.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	0·55	0·46	0·38	0·31	0·22	0·15	0·10
2	1·12	0·93	0·77	0·64	0·45	0·31	0·21
3	1·71	1·43	1·19	0·99	0·70	0·49	0·33
4	2·32	1·94	1·62	1·36	0·97	0·69	0·47
5	2·94	2·47	2·08	1·76	1·26	0·91	0·63
6	3·58	3·03	2·56	2·18	1·57	1·15	0·80
7	4·24	3·61	3·07	2·62	1·91	1·41	1·00
8	4·92	4·21	3·60	3·09	2·28	1·70	1·22
9	5·63	4·83	4·16	3·58	2·68	2·02	1·47
10	6·35	5·48	4·74	4·11	3·11	2·37	1·75
11	7·09	6·16	5·35	4·67	3·57	2·76	2·06
12	7·86	6·86	6·00	5·26	4·07	3·18	2·41
13	8·65	7·59	6·68	5·89	4·61	3·65	2·81
14	9·46	8·35	7·39	6·55	5·20	4·16	3·25
15	10·30	9·14	8·13	7·26	5·83	4·72	3·75
16	11·16	9·96	8·92	8·01	6·51	5·34	4·31
17	12·05	10·82	9·74	8·80	7·24	6·03	4·94
18	12·96	11·70	10·60	9·64	8·04	6·78	5·65
19	13·91	12·68	11·51	10·53	8·89	7·60	6·44
20	14·88	13·59	12·46	11·47	9·82	8·51	7·33

N.B.—The last column has been computed upon the assumption that the fine is taken to be one year's rent for seven years' renewal, realising interest at the rate of 12·30 per cent. per annum.

TABLE V.

For Renewal of any Number of Years expired or lapsed
in a 21 Years' Lease.

Lapses to be renewed.	Rates of Interest for Investment and Reinvestment.						
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.	11.56 per cent.
Yrs.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	0.54	0.44	0.36	0.29	0.20	0.14	0.10
2	1.09	0.90	0.74	0.61	0.41	0.28	0.21
3	1.66	1.37	1.13	0.94	0.65	0.45	0.34
4	2.25	1.86	1.55	1.29	0.90	0.63	0.48
5	2.85	2.38	1.98	1.66	1.17	0.83	0.63
6	3.48	2.91	2.44	2.05	1.46	1.04	0.81
7	4.12	3.47	2.92	2.47	1.77	1.28	1.00
8	4.78	4.04	3.43	2.91	2.11	1.55	1.22
9	5.46	4.64	3.96	3.38	2.48	1.84	1.46
10	6.16	5.27	4.52	3.88	2.89	2.15	1.73
11	6.89	5.92	5.10	4.40	3.31	2.50	2.03
12	7.63	6.59	5.71	4.96	3.77	2.89	2.36
13	8.40	7.30	6.36	5.55	4.27	3.31	2.73
14	9.19	8.03	7.04	6.18	4.81	3.78	3.15
15	10.00	8.79	7.75	6.85	5.39	4.29	3.62
16	10.84	9.58	8.49	7.55	6.02	4.86	4.14
17	11.70	10.40	9.28	8.30	6.71	5.48	4.71
18	12.59	11.25	10.10	9.09	7.44	6.16	5.36
19	13.50	12.14	10.96	9.93	8.23	6.91	6.08
20	14.44	13.07	11.87	10.82	9.09	7.74	6.88
21	15.42	14.03	12.82	11.76	10.02	8.65	7.78

N.B.—The last column has been computed upon the assumption that the fine is taken to be one year's rent for seven years' renewal, realising interest at the rate of 11.56 per cent. per annum.

TABLE VI.

For Renewal of any Number of Years expired or lapsed
in a 40 Years' Lease.

Lapses to be renewed.	Rates of Interest for Investment and Reinvestment.					
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.
Yrs.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	0.31	0.21	0.14	0.10	0.05	0.02
2	0.62	0.43	0.29	0.20	0.10	0.05
3	0.95	0.65	0.45	0.31	0.15	0.07
4	1.28	0.88	0.61	0.43	0.21	0.10
5	1.63	1.13	0.79	0.55	0.27	0.14
6	1.98	1.38	0.97	0.68	0.34	0.17
7	2.35	1.65	1.16	0.82	0.41	0.21
8	2.73	1.92	1.36	0.96	0.50	0.25
9	3.11	2.20	1.57	1.12	0.58	0.30
10	3.51	2.50	1.79	1.28	0.67	0.35
11	3.93	2.81	2.02	1.46	0.77	0.41
12	4.35	3.13	2.26	1.64	0.87	0.47
13	4.79	3.46	2.52	1.84	0.99	0.54
14	5.24	3.81	2.78	2.04	1.11	0.62
15	5.70	4.17	3.07	2.26	1.25	0.70
16	6.18	4.55	3.36	2.50	1.40	0.79
17	6.67	4.94	3.67	2.74	1.55	0.90
18	7.18	5.34	4.00	3.00	1.72	1.01
19	7.70	5.76	4.34	3.28	1.91	1.13
20	8.24	6.20	4.70	3.58	2.11	1.27

TABLE VI.—*continued.*

Lapses to be renewed.	Rates of Interest for Investment and Reinvestment.					
	3 per cent.	4 per cent.	5 per cent.	6 per cent.	8 per cent.	10 per cent.
Yrs.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
21	8.79	6.66	5.07	3.89	2.32	1.41
22	9.36	7.13	5.47	4.22	2.55	1.58
23	9.95	7.63	5.89	4.57	2.80	1.76
24	10.55	8.14	6.32	4.94	3.07	1.96
25	11.18	8.67	6.78	5.33	3.37	2.17
26	11.82	9.23	7.26	5.75	3.68	2.41
27	12.48	9.81	7.77	6.19	4.02	2.68
28	13.16	10.41	8.30	6.66	4.39	2.97
29	13.86	11.03	8.85	7.16	4.79	3.28
30	14.58	11.68	9.44	7.69	5.21	3.63
31	15.33	12.36	10.05	8.25	5.68	4.02
32	16.10	13.06	10.70	8.84	6.18	4.44
33	16.88	13.79	11.37	9.46	6.72	4.91
34	17.70	14.55	12.08	10.13	7.30	5.42
35	18.54	15.34	12.83	10.83	7.93	5.99
36	19.40	16.16	13.61	11.58	8.61	6.61
37	20.29	17.02	14.44	12.38	9.35	7.29
38	21.20	17.91	15.30	13.21	10.14	8.04
39	22.14	18.83	16.21	14.10	11.00	8.87
40	23.12	19.79	17.16	15.05	11.92	9.78

N.B.—The 8 per cent. column has been computed upon the assumption that the fine is taken to be one year's rent for fourteen years' renewal, realising interest at the rate of 8 per cent. per annum.

TABLE VII.

Showing the Value in Years' Purchase of Estates, Leases, or Annuities, held for the Term or Duration of a Single Life, at certain Rates of Interest that the Purchaser can make of his Investment if the Reserves for reinstatement of Capital can be reinvested at the same rate—according to the Carlisle and Northampton Tables.

Age of Life	Rate per cent. of Interest allowed for Investment and Reinvestment.											
	3		4		5		6		7		8	
	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
1	20.09	16.02	18.56	13.47	14.00	11.56	12.08	10.11	10.61	8.96	9.44	8.05
2	21.50	18.60	17.73	15.63	14.98	13.42	12.98	11.72	11.34	10.39	10.09	9.32
3	22.68	19.58	18.72	16.46	15.82	14.14	13.65	12.35	11.98	10.94	10.65	9.81
4	23.29	20.21	19.23	17.01	16.27	14.61	14.04	12.77	12.32	11.32	10.96	10.15
5	23.69	20.47	19.59	17.25	16.59	14.83	14.38	12.96	12.57	11.49	11.18	10.30
6	23.85	20.73	19.76	17.48	16.74	15.04	14.46	13.16	12.70	11.67	11.30	10.47
7	23.87	20.85	19.79	17.61	16.79	15.17	14.52	13.28	12.76	11.78	11.35	10.57
8	23.80	20.89	19.77	17.66	16.79	15.23	14.53	13.34	12.77	11.84	11.37	10.63
9	23.68	20.81	19.69	17.63	16.74	15.21	14.50	13.34	12.75	11.85	11.36	10.64
10	23.51	20.66	19.59	17.52	16.67	15.14	14.45	13.29	12.72	11.81	11.33	10.61

11	23.33	20.48	19.46	17.39	16.58	15.04	14.38	13.21	12.67	11.75	11.30	10.57
12	23.14	20.28	19.34	17.25	16.49	14.94	14.32	13.13	12.62	11.69	11.26	10.52
13	22.96	20.08	19.21	17.10	16.41	14.83	14.26	13.04	12.57	11.62	11.22	10.46
14	22.77	19.87	19.08	16.95	16.32	14.71	14.19	12.95	12.52	11.55	11.18	10.40
15	22.58	19.66	18.96	16.79	16.23	14.59	14.13	12.86	12.47	11.47	11.14	10.34
16	22.40	19.44	18.84	16.63	16.14	14.46	14.07	12.76	12.43	11.38	11.11	10.27
17	22.23	19.22	18.72	16.46	16.07	14.33	14.01	12.66	12.39	11.30	11.08	10.20
18	22.06	19.01	18.61	16.31	15.99	14.22	13.96	12.56	12.35	11.23	11.05	10.14
19	21.88	18.82	18.49	16.17	15.90	14.11	13.90	12.48	12.31	11.16	11.02	10.08
20	21.69	18.64	18.36	16.03	15.82	14.01	13.84	12.40	12.26	11.09	10.99	10.04
21	21.50	18.47	18.25	15.91	15.73	13.92	13.77	12.33	12.21	11.04	10.96	10.00
22	21.30	18.31	18.10	15.80	15.63	13.83	13.70	12.27	12.16	10.99	10.91	9.95
23	21.10	18.15	17.95	15.68	15.53	13.75	13.62	12.20	12.10	10.94	10.86	9.91
24	20.89	17.98	17.80	15.56	15.42	13.66	13.54	12.13	12.04	10.89	10.81	9.87
25	20.67	17.81	17.65	15.44	15.30	13.57	13.46	12.06	11.97	10.84	10.76	9.82
26	20.44	17.64	17.49	15.31	15.19	13.47	13.37	11.99	11.90	10.78	10.71	9.78
27	20.21	17.47	17.32	15.18	15.07	13.38	13.28	11.92	11.83	10.72	10.65	9.73
28	19.98	17.29	17.16	15.05	14.94	13.28	13.18	11.84	11.76	10.66	10.59	9.69
29	19.76	17.11	17.00	14.92	14.83	13.18	13.10	11.76	11.69	10.60	10.54	9.64
30	19.56	16.92	16.85	14.78	14.72	13.07	13.02	11.68	11.64	10.54	10.50	9.58

TABLE VII.—*continued.*

Rate per cent. of Interest allowed for Investment and Reinvestment.		3		4		5		6		7		8	
Age of Life.		Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.
		Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.
31		19.35	16.73	16.71	14.64	14.62	12.97	12.94	11.60	11.58	10.47	10.45	9.53
32		19.13	16.54	16.55	14.50	14.51	12.85	12.86	11.51	11.52	10.40	10.41	9.48
33		18.91	16.34	16.39	14.35	14.39	12.74	12.77	11.42	11.45	10.33	10.36	9.42
34		18.68	16.14	16.22	14.20	14.26	12.62	12.68	11.33	11.37	10.26	10.30	9.36
35		18.43	15.94	16.04	14.04	14.13	12.50	12.57	11.24	11.30	10.18	10.24	9.30
36		18.18	15.73	15.86	13.88	13.99	12.38	12.47	11.14	11.21	10.10	10.17	9.23
37		17.93	15.52	15.67	13.72	13.84	12.25	12.35	11.04	11.12	10.02	10.10	9.16
38		17.67	15.30	15.47	13.55	13.70	12.12	12.24	10.93	11.03	9.94	10.03	9.09
39		17.41	15.08	15.27	13.38	13.54	11.98	12.12	10.82	10.94	9.85	9.95	9.02
40		17.14	14.85	15.07	13.20	13.39	11.84	12.00	10.71	10.85	9.75	9.88	8.94

41	16.89	14.62	14.88	13.02	13.25	11.70	11.89	10.59	10.76	9.66	9.81	8.86
42	16.64	14.39	14.69	12.84	13.10	11.55	11.78	10.47	10.67	9.56	9.74	8.78
43	16.39	14.16	14.51	12.66	12.96	11.41	11.67	10.36	10.59	9.47	9.67	8.70
44	16.13	13.93	14.31	12.47	12.81	11.26	11.56	10.24	10.49	9.37	9.60	8.62
45	15.86	13.69	14.10	12.28	12.66	11.11	11.43	10.11	10.40	9.26	9.52	8.53
46	15.59	13.45	13.89	12.09	12.48	10.95	11.30	9.98	10.29	9.15	9.44	8.44
47	15.29	13.20	13.66	11.89	12.30	10.78	11.15	9.85	10.18	9.04	9.34	8.35
48	14.99	12.95	13.42	11.69	12.11	10.62	11.00	9.71	10.05	8.93	9.24	8.25
49	14.65	12.69	13.15	11.48	11.89	10.44	10.82	9.56	9.91	8.80	9.12	8.15
50	14.30	12.44	12.87	11.26	11.66	10.27	10.63	9.42	9.75	8.68	9.00	8.04
51	13.93	12.18	12.57	11.06	11.41	10.10	10.42	9.27	9.57	8.56	8.84	7.94
52	13.66	11.93	12.26	10.85	11.15	9.93	10.21	9.13	9.39	8.44	8.68	7.83
53	13.18	11.67	11.96	10.64	10.89	9.75	10.00	8.98	9.21	8.31	8.52	7.73
54	12.80	11.41	11.63	10.42	10.62	9.57	9.76	8.83	9.01	8.18	8.36	7.61
55	12.41	11.15	11.30	10.20	10.35	9.38	9.52	8.67	8.81	8.05	8.18	7.50
56	12.01	10.88	10.97	9.98	10.06	9.19	9.28	8.51	8.60	7.91	8.00	7.38
57	11.61	10.61	10.63	9.75	9.77	9.00	9.03	8.34	8.38	7.77	7.80	7.26
58	11.22	10.34	10.29	9.52	9.48	8.80	8.77	8.17	8.15	7.62	7.61	7.13
59	10.84	10.06	9.96	9.28	9.20	8.60	8.53	8.00	7.94	7.47	7.42	7.00
60	10.49	9.78	9.66	9.04	8.94	8.39	8.30	7.82	7.74	7.31	7.25	6.86

TABLE VII.—*continued.*

Age of Life.		Rate per cent. of Interest allowed for Investment and Reinvestment.											
		3		4		5		6		7		8	
		Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.
Years.		Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.
61	10.18	9.49	8.80	9.40	8.71	8.18	7.64	8.11	7.64	7.57	7.15	7.10	6.72
62	9.88	9.21	8.55	9.14	8.49	7.97	7.45	7.91	7.45	7.40	7.00	6.95	6.57
63	9.57	8.91	8.29	8.87	8.26	7.74	7.25	7.71	7.25	7.23	6.82	6.80	6.42
64	9.25	8.61	8.03	8.59	8.02	7.51	7.05	7.50	7.05	7.04	6.64	6.63	6.26
65	8.92	8.30	7.76	8.31	7.77	7.28	6.84	7.28	6.84	6.85	6.45	6.46	6.10
66	8.58	7.99	7.49	8.01	7.50	7.03	6.63	7.05	6.63	6.64	6.26	6.27	5.92
67	8.23	7.68	7.21	7.70	7.23	6.79	6.41	6.80	6.41	6.42	6.06	6.08	5.74
68	7.87	7.37	6.93	7.38	6.94	6.54	6.18	6.56	6.18	6.19	5.86	5.87	5.56
69	7.50	7.05	6.65	7.06	6.64	6.28	5.95	6.28	5.95	5.96	5.65	5.64	5.37
70	7.12	6.73	6.36	6.71	6.34	6.02	5.72	6.00	5.72	5.69	5.43	5.41	5.18

71	6.74	6.42	6.36	6.08	6.02	5.76	5.70	5.48	5.42	5.22	5.16	4.98
72	6.37	6.10	6.08	5.79	5.71	5.50	5.42	5.24	5.16	5.00	4.92	4.78
73	6.04	5.79	5.78	5.51	5.44	5.25	5.17	5.00	4.93	4.78	4.70	4.58
74	5.75	5.49	5.46	5.23	5.19	4.99	4.94	4.77	4.72	4.57	4.51	4.38
75	5.51	5.20	5.24	4.96	4.99	4.74	4.76	4.54	4.55	4.35	4.36	4.18
76	5.28	4.93	5.02	4.71	4.79	4.51	4.58	4.33	4.38	4.15	4.20	4.00
77	5.06	4.65	4.83	4.46	4.61	4.28	4.41	4.11	4.23	3.95	4.06	3.81
78	4.84	4.37	4.62	4.20	4.42	4.04	4.24	3.88	4.07	3.74	3.91	3.61
79	4.59	4.08	4.39	3.92	4.21	3.78	4.04	3.64	3.88	3.51	3.74	3.39
80	4.36	3.78	4.18	3.64	4.02	3.52	3.86	3.39	3.71	3.28	3.58	3.17
81	4.13	3.50	3.95	3.38	3.80	3.26	3.66	3.16	3.52	3.06	3.40	2.96
82	3.90	3.23	3.75	3.12	3.61	3.02	3.47	2.93	3.35	2.84	3.24	2.75
83	3.67	2.98	3.53	2.89	3.41	2.80	3.29	2.71	3.17	2.63	3.07	2.56
84	3.45	2.79	3.33	2.71	3.21	2.63	3.10	2.55	3.00	2.48	2.90	2.41
85	3.23	2.62	3.12	2.54	3.01	2.47	2.91	2.40	2.82	2.34	2.78	2.28
86	3.03	2.46	2.93	2.39	2.83	2.33	2.74	2.27	2.65	2.21	2.57	2.15
87	2.88	2.31	2.78	2.25	2.69	2.19	2.60	2.14	2.52	2.09	2.44	2.04
88	2.77	2.19	2.68	2.13	2.60	2.08	2.52	2.03	2.44	1.98	2.37	1.94
89	2.67	2.01	2.58	1.97	2.50	1.92	2.42	1.88	2.34	1.84	2.28	1.80
90	2.50	1.79	2.42	1.76	2.34	1.72	2.27	1.69	2.20	1.66	2.13	1.63

TABLE VII.—*continued.*

Age of Life.	Rate per cent. of Interest allowed for Investment and Reinvestment.											
	3		4		5		6		7		8	
	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.	Car.	Nor.
Years.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.	Years' pur-chase.
91	2.48	1.50	2.40	1.47	2.32	1.45	2.25	1.42	2.18	1.40	2.12	1.37
92	2.58	1.19	2.49	1.17	2.41	1.15	2.34	1.37	2.27	1.12	2.20	1.10
93	2.69	0.84	2.60	0.83	2.52	0.82	2.44	0.81	2.37	0.80	2.30	0.79
94	2.74	0.54	2.65	0.53	2.57	0.52	2.49	0.52	2.42	0.51	2.35	0.51
95	2.76	0.24	2.67	0.24	2.60	0.24	2.52	0.24	2.45	0.23	2.38	0.23
96	2.70	0.00	2.63	0.00	2.56	0.00	2.49	0.00	2.42	0.00	2.36	0.00

Note.—In using these last six lines, for ages 91 to 96, take the mean between the two values, the Carlisle and the Northampton : *v.* page 86.

TABLE VIII.

Showing the Value in Years' Purchase of Estates, Leases, or Annuities, held for the Term or Duration of Two Joint Lives, at certain Rates of Interest that the Purchaser can make of his Investment if the Reserves for reinvestment of Capital can be reinvested at the same rates—according to the Carlisle and Northampton Tables.

Ages of Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
5-5	19.80	...	16.80	...	14.50	...	12.70	...
10	19.87	...	16.90	...	14.66	...	12.87	...
20	18.72	...	16.10	...	14.05	...	12.42	...
30	17.22	...	15.00	...	13.23	...	11.80	...
40	15.40	...	13.63	...	12.20	...	11.98	...
50	13.10	...	11.83	...	10.76	...	9.85	...
60	9.77	...	9.02	...	8.37	...	7.90	...
70	6.74	...	6.35	...	6.00	...	5.70	...
80	4.17	...	4.00	...	3.84	...	3.70	...
90	2.40	...	2.33	...	2.27	...	2.22	...
10-10	19.96	16.34	17.05	14.28	14.80	12.67	13.03	11.35
20	18.87	15.15	16.25	13.36	14.22	11.90	12.60	10.72
30	17.40	14.15	15.20	12.60	13.40	11.30	11.97	10.25
40	15.60	12.80	13.83	11.50	12.38	10.44	11.17	9.54
50	13.30	11.04	12.03	10.10	10.95	9.25	10.03	8.55
60	9.96	8.95	9.20	8.30	8.53	7.75	7.94	7.25

TABLE VIII.—continued.

Ages of Lives.		Rates of Interest allowed for Investment and Reinvestment.							
		3 per cent.		4 per cent.		5 per cent.		6 per cent.	
		Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
10-70	6.87	6.35	6.48	6.00	6.13	5.70	5.80	5.42	
80	4.25	3.65	4.10	3.52	3.92	3.40	3.77	3.28	
90	2.45	1.75	2.37	1.70	2.30	1.65	2.23	1.60	
20-20	18.00	14.13	15.60	12.54	13.72	11.23	12.20	10.16	
30	16.75	13.30	14.68	11.87	13.00	10.70	11.64	9.73	
40	15.13	12.10	13.45	10.92	12.06	9.94	10.90	9.10	
50	13.00	10.52	11.77	9.63	10.73	8.86	9.83	8.20	
60	9.78	8.60	9.04	8.00	8.40	7.46	7.82	7.00	
70	6.80	6.15	6.40	5.83	6.06	5.53	5.75	5.25	
80	4.22	3.57	4.05	3.44	3.90	3.33	3.75	3.20	
90	2.44	1.80	2.36	1.75	2.28	1.70	2.20	1.66	
30-30	15.78	12.60	13.93	11.30	12.42	10.25	11.17	9.36	
40	14.45	11.57	12.90	10.50	11.60	9.58	10.52	8.80	
50	12.55	10.16	11.40	9.32	10.40	8.60	9.55	7.97	
60	9.53	8.38	8.82	7.80	8.20	7.30	7.64	6.84	
70	6.67	6.04	6.30	5.73	5.95	5.44	5.65	5.18	
80	4.17	3.53	4.00	3.40	3.84	3.30	3.70	3.18	
90	2.40	1.75	2.33	1.70	2.25	1.65	2.18	1.60	
40-40	13.48	10.75	12.12	9.82	10.98	9.02	10.00	8.32	
50	11.95	9.60	10.90	8.83	9.98	8.18	9.20	7.60	
60	9.22	8.03	8.55	7.50	7.96	7.02	7.43	6.60	

TABLE VIII.—*continued.*

Ages of Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
40-70	6.50	5.87	6.16	5.57	5.83	5.30	5.53	5.05
80	4.10	3.47	3.94	3.35	3.78	3.25	3.64	3.13
90	2.38	1.75	2.30	1.70	2.23	1.65	2.16	1.60
50-50	10.94	8.70	10.06	8.08	9.30	7.52	8.62	7.03
60	8.73	7.46	8.13	7.00	7.60	6.57	7.13	6.19
70	6.33	5.58	6.00	5.30	5.70	5.05	5.40	4.82
80	4.05	3.36	3.90	3.25	3.75	3.14	3.60	3.04
90	2.38	1.70	2.30	1.67	2.22	1.64	2.16	1.60
60-60	7.30	6.60	6.85	6.23	6.45	5.90	6.10	5.58
70	5.56	5.14	5.30	4.90	5.04	4.68	4.80	4.48
80	3.70	3.20	3.56	3.10	3.43	3.00	3.30	2.90
90	2.20	1.65	2.13	1.60	2.07	1.55	2.00	1.50
70-70	4.55	4.25	4.37	4.10	4.20	3.93	4.03	3.78
80	3.23	2.90	3.12	2.75	3.02	2.55	2.92	2.45
90	2.00	1.60	1.93	1.50	1.88	1.35	1.83	1.25
80-80	2.46	...	2.40	...	2.32	...	2.25	...
90	1.60	...	1.55	...	1.50	...	1.48	...
90-90	1.10	...	1.06	...	1.04	...	1.02	...

TABLE IX.

Showing the Value in Years' Purchase of Estates, Leases, or Annuities, held for the Term or Duration of the *Longest* of Two Lives, at certain Rates of Interest that a Purchaser can make of his Investment if the Reserves for reinstatement of Capital can be reinvested at the same rates—according to the Carlisle and Northampton Tables.

Ages of Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
5-5	27.57	...	22.38	...	18.66	...	15.93	...
10	27.33	...	22.25	...	18.60	...	15.90	...
20	26.67	...	21.86	...	18.36	...	15.73	...
30	26.03	...	21.44	...	18.08	...	15.55	...
40	25.44	...	21.03	...	17.80	...	15.34	...
50	24.90	...	20.63	...	17.50	...	15.10	...
60	24.40	...	20.23	...	17.16	...	14.75	...
70	24.08	...	19.95	...	16.92	...	14.63	...
80	23.88	...	19.77	...	16.75	...	14.48	...
90	23.80	...	19.67	...	16.67	...	14.40	...
10-10	27.06	25.00	22.12	20.77	18.53	17.60	15.86	15.23
20	26.33	24.15	21.67	20.20	18.25	17.25	15.70	14.96
30	25.67	23.44	21.25	19.72	17.97	17.90	15.50	14.73
40	25.05	22.72	20.82	19.20	17.67	16.53	15.28	14.45
50	24.50	22.06	20.42	18.70	17.37	16.15	15.05	14.15
60	24.04	21.50	20.05	18.25	17.08	15.78	14.80	13.86

TABLE IX.—*continued.*

Ages of Lives.		Rates of Interest allowed for Investment and Reinvestment.							
		3 per cent.		4 per cent.		5 per cent.		6 per cent.	
		Carlisle.	North-ampton.	Carlisle.	North-ampton.	Carlisle.	ampton.	Carlisle.	North-ampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
10-70	23·75	21·05	19·80	18·88	16·87	15·46	14·63	13·58	
80	23·60	20·80	19·67	17·66	16·75	15·25	14·53	13·40	
90	23·56	20·75	19·62	17·60	16·70	15·20	14·48	13·35	
20-20	25·40	23·14	21·10	19·53	17·90	16·78	15·46	14·64	
30	24·50	22·27	20·54	18·94	17·53	16·37	15·20	14·35	
40	23·70	21·40	19·98	18·30	17·14	15·90	14·93	14·00	
50	23·00	20·55	19·46	17·67	16·75	15·42	14·63	13·62	
60	22·40	19·82	18·98	17·08	16·36	14·94	14·32	13·23	
70	22·03	19·22	18·67	16·57	16·10	14·50	14·10	12·85	
80	21·83	18·85	18·50	16·23	15·94	14·20	13·95	12·58	
90	21·75	17·70	18·42	16·10	15·87	14·10	13·90	12·50	
30-30	23·33	21·25	19·77	18·25	17·03	15·90	14·87	14·00	
40	22·25	20·20	19·03	17·50	16·50	15·33	14·50	13·60	
50	21·30	19·20	18·33	16·72	15·98	14·75	14·10	13·13	
60	20·52	18·32	17·70	16·02	15·47	14·17	13·67	12·67	
70	20·02	17·60	17·27	15·40	15·10	13·66	13·37	12·22	
80	19·75	17·17	17·03	15·02	14·90	13·30	13·18	11·90	
90	19·64	17·00	16·93	14·85	14·80	13·15	13·10	11·80	
40-40	20·80	18·93	18·02	16·57	15·80	14·66	14·00	13·10	
50	19·50	17·70	17·05	15·63	15·06	13·93	13·43	12·52	
60	18·40	16·60	16·18	14·75	14·37	13·20	12·87	11·94	

TABLE IX.—*continued.*

Ages of Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	North- ampton.	Carlisle.	North- ampton.	Carlisle.	North- ampton.	Carlisle.	North- ampton.
Years.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.
40-70	17.75	15.70	15.62	14.00	13.90	12.56	12.46	11.37
80	17.40	15.16	15.33	13.50	13.62	12.12	12.22	10.97
90	17.25	14.90	15.18	13.30	13.50	11.95	12.10	10.80
50-50	17.67	16.16	15.67	14.45	14.03	13.02	12.64	11.80
60	16.06	14.75	14.40	13.30	13.00	12.10	11.80	11.05
70	15.10	13.60	13.68	12.32	12.30	11.25	11.20	10.30
80	14.60	12.86	13.16	11.66	11.93	10.64	10.88	9.77
90	14.44	12.60	13.00	11.40	11.78	10.40	10.75	9.55
60-60	13.70	12.95	12.47	11.85	11.42	10.90	10.50	10.06
70	12.05	11.37	11.08	10.50	10.23	9.75	9.48	9.06
80	11.16	10.36	10.30	9.60	9.52	8.92	8.85	8.32
90	10.80	9.90	9.95	9.20	9.20	8.50	8.56	8.00
70-70	9.70	9.20	9.05	8.64	8.48	8.12	7.97	7.65
80	8.25	...	7.77	...	7.33	...	6.93	...
90	7.63	...	7.20	...	6.80	...	6.43	...
80-80	6.25	...	5.97	...	5.70	...	5.45	...
90	5.25	...	5.05	...	4.84	...	4.64	...
90-90	3.90	...	3.75	...	3.63	...	3.50	...

TABLE X.

Showing the present Value in Years' Purchase of an Estate, Lease, or Annuity, held on the Longest of Three Lives, at certain specified Rates of Interest that the Purchaser can make of his Investment if the surplus Sinking Fund Reserves for reinstatement of Principal can be reinvested at the same rates—according to the Carlisle Tables; also with the old Northampton Tables, now found to be erroneous, placed in juxtaposition, for comparison.

Ages of the Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
10-10-10	28·30	26·64	22·88	21·94	19·00	18·35	16·17	15·75
10-10-20	27·88	26·20	22·67	21·66	18·90	18·28	16·10	15·74
10-10-30	27·56	25·81	22·46	21·40	18·77	18·02	16·03	15·56
10-10-40	27·33	25·42	22·33	21·12	18·67	17·89	15·94	15·45
10-10-50	27·15	25·34	22·18	20·84	18·55	17·67	15·86	15·27
10-10-60	27·06	25·00	22·10	20·78	18·51	17·62	15·84	15·23
10-10-70	27·02	25·00	22·08	20·78	18·50	17·62	15·83	15·23
10-20-20	27·37	25·70	22·37	21·25	18·70	18·05	16·00	15·53
10-20-30	27·00	25·12	22·15	20·96	18·56	17·85	15·90	15·36
10-20-40	26·70	24·65	21·95	20·60	18·44	17·58	15·82	15·25
10-20-50	26·46	24·53	21·72	20·36	18·33	17·40	15·72	15·10
10-20-60	26·35	24·30	21·70	20·23	18·26	17·26	15·67	15·00
10-20-70	26·30	24·10	21·66	20·13	18·25	17·17	15·66	14·90

TABLE X.—*continued.*

Ages of the Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	North-ampton.	Carlisle.	North-ampton.	Carlisle.	North-ampton.	Carlisle.	North-ampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
10-30-30	26·50	24·80	21·85	20·64	18·40	17·63	15·80	15·30
10-30-40	26·13	24·30	21·60	20·27	18·25	17·37	15·70	15·11
10-30-50	25·85	23·78	21·38	20·02	18·08	17·18	15·57	14·97
10-30-60	25·70	23·55	21·27	19·83	18·00	17·00	15·50	14·83
10-30-70	25·63	23·47	21·22	19·75	17·96	16·93	15·47	14·75
10-40-40	25·67	23·75	21·27	19·85	18·00	17·06	15·52	14·88
10-40-50	25·30	23·14	21·00	19·56	17·80	16·85	15·37	14·72
10-40-60	25·12	22·88	20·88	19·35	17·72	16·67	15·30	14·57
10-40-70	25·03	22·66	20·80	19·15	17·67	16·48	15·25	14·40
10-50-50	24·87	22·65	20·70	19·20	17·58	16·58	15·20	14·53
10-50-60	24·62	22·25	20·50	18·87	17·43	16·30	15·08	14·30
10-50-70	24·50	22·03	20·40	18·67	17·35	16·10	15·02	14·13
10-60-60	24·27	22·00	20·23	18·70	17·22	15·92	14·93	13·98
10-60-70	24·08	21·65	20·07	18·38	17·10	15·90	14·82	13·97
10-70-70	23·85	21·30	19·90	18·10	16·93	15·67	14·70	13·78
20-20-20	26·80	25·15	22·04	20·84	18·55	17·84	15·90	15·37
20-20-30	26·25	24·50	21·72	20·60	18·35	17·64	15·78	15·23
20-20-40	25·87	23·94	21·47	20·19	18·18	17·33	15·67	15·10
20-20-50	25·58	23·72	21·25	19·86	18·00	17·07	15·53	14·89

TABLE X.—*continued.*

Ages of the Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	North-ampton.	Carlisle.	North-ampton.	Carlisle.	North-ampton.	Carlisle.	North-ampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
20-20-60	25·45	23·37	21·15	19·75	17·93	16·97	15·47	14·80
20-20-70	25·37	23·15	21·08	19·54	17·88	16·80	15·43	14·65
20-30-30	25·62	24·00	21·33	20·12	18·10	17·30	15·63	15·10
20-30-40	25·13	23·42	21·00	19·71	17·88	17·00	15·48	14·88
20-30-50	24·75	22·80	20·73	19·40	17·88	16·76	15·33	14·70
20-30-60	24·58	22·47	20·60	19·12	17·57	16·54	15·25	14·50
20-30-70	24·50	22·40	20·62	19·05	17·50	16·47	15·20	14·44
20-40-40	24·50	22·76	20·60	19·26	17·60	16·70	15·28	14·65
20-40-50	24·05	22·05	20·25	18·87	17·35	16·40	15·10	14·43
20-40-60	23·82	21·70	20·10	18·58	17·20	16·16	15·00	14·23
20-40-70	23·70	21·41	20·00	18·33	17·13	15·92	14·93	14·00
20-50-50	23·50	21·40	19·84	18·38	17·05	16·03	14·86	14·15
20-50-60	23·17	20·90	19·60	18·00	16·86	15·70	14·72	13·88
20-50-70	23·00	20·60	19·45	17·70	16·75	15·45	14·62	13·65
20-60-60	22·70	20·50	19·25	17·67	16·57	15·25	14·50	13·50
20-60-70	22·47	20·05	19·03	17·28	16·40	15·12	14·35	13·40
20-70-70	22·15	19·60	18·75	16·92	16·18	14·81	14·17	13·14
30-30-30	24·80	23·27	20·87	19·63	17·83	17·00	15·45	14·88

TABLE X.—*continued.*

Ages of the Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.	Carlisle.	Northampton.
Years.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.	Years' purchase.
30-30-40	24·18	22·60	20·42	19·18	17·52	16·65	15·25	14·63
30-30-50	23·63	21·90	20·04	18·79	17·25	16·36	15·03	14·41
30-30-60	23·45	21·51	19·87	18·48	17·10	16·10	14·93	14·20
30-30-70	23·33	21·38	19·75	18·36	17·00	16·00	14·85	14·10
30-40-40	23·33	21·81	19·85	18·63	17·14	16·26	14·98	14·35
30-40-50	22·72	21·00	19·40	18·17	16·80	15·92	14·73	14·10
30-40-60	22·42	20·57	19·16	17·82	16·62	15·63	14·58	13·85
30-40-70	22·25	20·24	19·03	17·52	16·50	15·36	14·50	13·62
30-50-50	21·97	20·23	18·84	17·60	16·40	15·48	14·42	13·76
30-50-60	21·55	19·64	18·53	17·11	16·14	15·10	14·23	13·44
30-50-70	21·33	19·27	18·35	16·78	16·00	14·80	14·10	13·18
30-60-60	20·95	19·11	18·05	16·71	15·77	14·56	14·93	13·00
30-60-70	20·62	18·60	17·78	16·26	15·54	14·38	13·75	12·86
30-70-70	20·20	18·05	17·44	15·81	15·25	14·01	13·50	12·54
40-40-40	22·33	20·91	19·18	18·00	16·70	15·82	14·68	14·04
40-40-50	21·48	20·00	18·55	17·45	16·20	15·40	14·32	13·72
40-40-60	21·05	19·42	18·22	17·00	15·96	15·03	14·12	13·42
40-40-70	20·83	19·01	18·04	16·64	15·80	14·72	14·00	13·14

TABLE X.—*continued.*

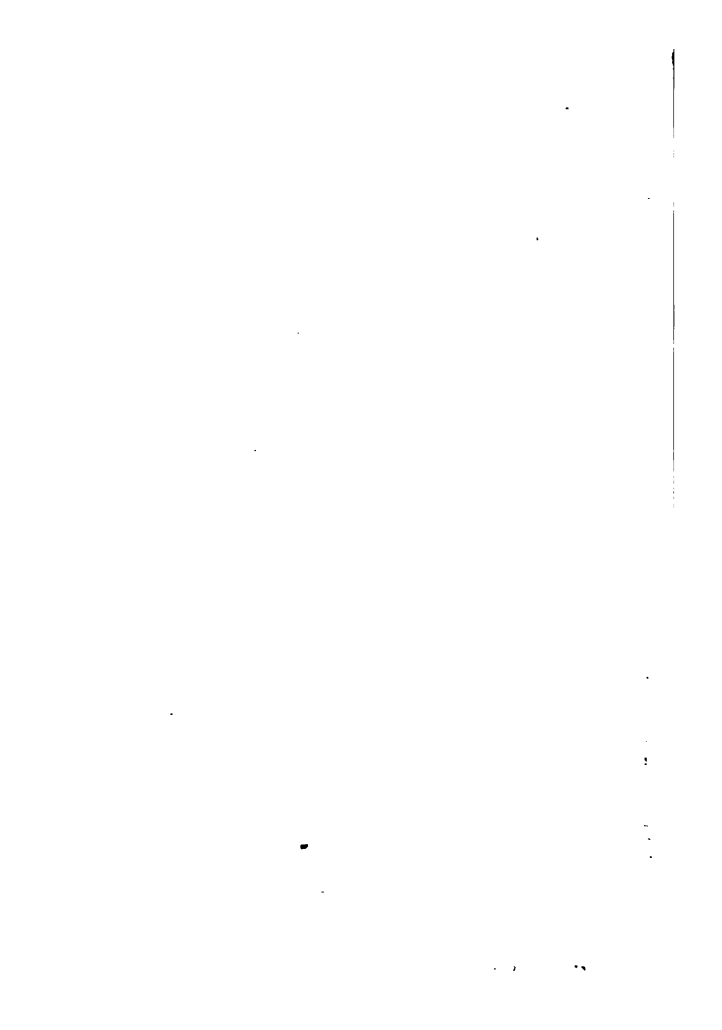
Ages of the Lives.	Rates of Interest allowed for Investment and Reinvestment.							
	3 per cent.		4 per cent.		5 per cent.		6 per cent.	
	Carlisle.	North- ampton.	Carlisle.	North- ampton.	Carlisle.	North- ampton.	Carlisle.	North- ampton.
Years.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.	Years' pur- chase.
40-50-50	20.40	19.02	17.72	16.73	15.65	14.86	13.90	13.31
40-50-60	19.83	18.29	17.33	16.18	15.30	14.38	13.62	12.92
40-50-70	19.55	17.82	17.10	15.74	15.10	14.03	13.45	12.61
40-60-60	19.00	17.57	16.66	15.59	14.78	13.75	13.20	12.40
40-60-70	18.55	16.93	16.30	15.05	14.48	13.48	12.95	12.18
40-70-70	18.00	16.24	15.85	14.47	14.10	13.00	12.65	11.77
50-50-50	19.05	17.92	16.75	15.87	14.90	14.24	13.33	12.84
50-50-60	18.20	16.98	16.10	15.16	14.40	13.64	12.94	12.35
50-50-70	17.75	16.36	15.75	14.64	14.08	13.18	12.70	11.95
50-60-60	16.95	16.00	15.14	14.40	13.62	12.85	12.33	11.70
50-60-70	16.30	15.19	14.60	13.69	13.17	12.45	11.95	11.37
50-70-70	15.48	14.27	13.92	12.94	12.60	11.80	11.47	10.82
60-60-60	15.20	14.60	13.75	13.20	12.53	11.98	11.45	11.00
60-60-70	14.15	13.55	12.87	12.39	11.80	11.38	10.82	10.50
60-70-70	12.83	12.28	11.75	11.32	10.85	10.47	10.04	9.73
70-70-70	11.00	10.54	10.20	9.82	9.50	9.20	8.86	8.64

II.

ON

DILAPIDATIONS, FIXTURES,

&c.



HINTS ON THE LAW OF DILAPIDATIONS AND FIXTURES.

IN the foregoing exposition of the principles of valuation, the subject-matter has throughout been the '*corpus*' of the estate—i.e., the very land or houses and buildings of which it is constituted.

There are many subordinate items of property, accessories to the chief estate—such as fixtures and the like—which require to be taken into consideration, and which form elements of the ultimate value, in any treaty for sale or purchase. Moreover, there may be improvements, alterations, and additions, made during a term of tenure, all of which alike may become the subject of valuation. Lastly, in cases of lease, where, not the freehold, but only a beneficial use or occupation of limited duration, is vested in the reputed owner, accompanied by, or subject to, certain specific conditions, stipulations, or restrictions, the observance, omission, or breach of the said covenants may and must enter into the consideration of value, as important elements, which it is the function of the valuer to assess.

These subjects—viz., Fixtures, Dilapidations, and Waste, are of no little importance, whether in their practical or legal aspects; and, indeed, entire treatises have been

devoted to them, which should be studied by those who desire to become thoroughly acquainted therewith. All that there is space for here is to give the chief outlines, and some useful hints thereon, without going into the minutiae of the subject.

OBLIGATIONS OF TENANTS UNDER LEASES.

Where present possession and ownership are demised to a lessee, concurrent with the privileges and benefits resulting to him are certain duties and responsibilities, as expressed in the legal maxim, '*Qui sentit commodum, sentire debet et onus.*'

The duty of the lessee is so to use and enjoy the property that the reversion be not injured, and that at the expiration of the stipulated term the original owner may re-enter without detriment, his interests having been maintained unimpaired.

The lessee or tenant is therefore bound to manage and use the estate with all due care, to observe the condition of the property from time to time, to guard against decay, and to maintain the premises in tenantable repair, so that they may be surrendered to the landlord or owner at the completion of the lease in the same plight or condition as when originally demised, without waste or dilapidation, fair wear and tear only being allowed. Any damages or injury which may have been incurred during the term by commissive, permissive, or negligent waste can be recovered by an action at law, to which all occupiers under a lease are therefore liable; and when it is considered that it was held by Mr. Justice Parke (*Cooke v. Anderson*)

that in actions of this description the smallest amount of damages would carry costs, and that they cannot be stopped by paying money into court, it will at once be evident that the entering upon a lease—such, for instance, as the hiring of a house—is in fact a much more hazardous affair than is commonly imagined. The duty of leaving the premises in a state of tenantable repair is one from which the lessee cannot be excused by the circumstance that the property was not in repair when he entered upon it: hence persons may subject themselves to an action for the dilapidations which may have been occasioned by the neglect or waste of a former tenant. In his own interest, therefore, the lessee should take care to ensure himself against undue responsibility, by ascertaining that the premises are in fit and proper repair, or their actual state and condition. For this purpose it would be well if every person being, or having it in contemplation to become, a tenant under lease, should call in and employ a qualified surveyor and valuer, before making an offer for property of any kind, to look over the same to see what state of repair it is in, and note what it absolutely requires; and not only this at the commencement, but again at the determination of the lease, for fear there should be any neglect of covenants, or dilapidation and waste by negligence or otherwise.

PRECEDENTS OF WASTE.

* *Waste* is when a tenant for a term of years, tenants for lives, or tenants in dower, &c., doth make waste or destruction on the lands; that is to say, pulls down the

house, or cuts down timber, or digs the ground, and suffers the house willingly to fall.'—*Les Termes de la Loy*.

'Waste is a spoil or destruction in houses, gardens, or trees, or other corporeal hereditaments, to the disherison of him that hath the remainder or reversion in fee-simple or fee-tail.'—*Blackstone's Com.*

Converting a brewhouse into dwellings of more value is waste.—*Cole v. Green*.

Pulling down an old house and rebuilding it in a different fashion is waste.—*2 Roll. Abr.*

Converting two rooms into one is waste.

Unreasonable enlargement of a rectory house, or building one of size unduly proportioned to the income thereof, is waste.

The lessor or owner has the common law right to enter and view the premises at all reasonable times and hours, and if the tenant or lessee obstruct him he is liable to an action.—*Hunt v. Dowman*.

Where serious injury is threatened, an injunction may be obtained in the Court of Chancery to restrain waste.

Dilapidations must continue, or the injury and right of action no longer exists. Thus, at the determination of a lease, the restoration of the original condition of the property, by the removal of encumbrances, and rebuilding of any erections removed, &c., will bar claims for dilapidations and waste.

Issues as to dilapidations and waste can arise only between persons who possess concurrent, though differing, rights and interests in one and the same estate, such as freeholder and leaseholder, landlord and tenant, lessor and lessee, the patron and the incumbent of a benefice,

&c. Where there is this community or connection of interests, the person having present possession is held accountable for the proper user of his rights with due regard to the rights of his successor. And if, by his act, neglect, or default, the condition of the estate is impaired, and defects arise in the house, buildings, or land, those defects are dilapidations, and the act, neglect, or default, by which the defects are caused or permitted, is waste.

As regards the question, What are dilapidations? that must be determined, in general, by the specific conditions of the lease, or, failing such, by the general character of the tenure. This obligation to repair and maintain can only arise where the right of user is, or will be, only of limited duration, even if undefined, and where the right of succession is certain to ensue, even though that right is not specifically vested in any particular individual, as in the case of a benefice. No such obligation attaches to possession in fee-simple or tail—i.e., to an estate of inheritance; and hence arises a principle which at first sight appears somewhat singular—viz., that the owner cannot be compelled to put real estate in a proper state of repair, as the law does not hold it to be a condition implied in the demise of the estate that it shall be, or remain, entirely fit for the purpose of the demise.

A tenancy cannot, therefore, be quitted because at the commencement the premises were untenable, or have become so, through dilapidations which the landlord ought to have made good; such a right, to be enjoyed, should be expressly reserved, and such a stipulation made part of the covenants of the lease.

After all, this would appear to be reasonable and right,

because the landlord's refusal to repair and make the premises fit for the purpose of their use is mainly detrimental to his own interest, by diminishing the equivalent accruing to him in rent or money value ; or, again, it is optional for the person in treaty to decline the tenancy or lease if the terms are too unfavourable ; and these are matters for agreement.

The subjects of dilapidations and waste are, land, gardens, trees, houses, and buildings, and such other artificial erections, roadways, &c. ; and the waste of which these are the subject may be malicious, voluntary, or permissive.

This liability, however, is subject to exception in the case of

FIXTURES.

At the expiration or determination of a lease or tenancy the tenant or lessee is bound to give up possession of and leave all buildings, erections, landlord's fixtures and improvements which he is not entitled to remove, notwithstanding that he may himself have put them up or added them to the estate and premises ; but fixtures which may have been erected by him for ornament or domestic convenience, or for the purposes of trade or agriculture, and which may be removed without injury to the estate, are his to remove, provided that he exercises this right of removal before the expiration of his tenancy, and with due care, so as to occasion little or no damage to the freehold.

If not removed before the landlord has taken possession,

they become his property, as the tenant cannot then re-enter or sever and remove his fixtures.

By fixture is meant whatever is fixed or embedded in the ground or buildings, or otherwise permanently attached to the same, so as to be a part of the freehold; and a fuller scope is given to the term 'trade fixtures' than to ordinary tenant's fixtures; as an example of which, a nursery-man is entitled to remove greenhouses, shrubs, and small trees, which a private individual cannot.

Articles or erections merely resting or lying on the soil do not become fixtures: such as a granary or shed resting upon blocks, or a framework of timber lying upon but not fixed in or to the ground; or if supported upon blocks of stone, or piers of masonry or brickwork, or wooden posts, let into and attached to the ground, yet it may be removed if not fastened or attached to its supports; but verandahs or summer-houses, of which the lower parts are attached to posts fixed in the soil, cannot be removed.

As a rule, doors, floors, wainscots, &c., and articles fixed to the freehold with nails, cannot be removed, even if put up by the tenant. Those articles which have been held to come under the head of tenant's fixtures, and removable by him, but only as above specified, are—chimney and pier glasses, cupboards fixed with holdfasts, bookcases planned and fitted or standing on brackets and screwed to the walls, wainscot, only when screwed to the walls, tapestry, hangings, cornices, marble or enamelled slate and ornamental chimneypieces, marble slabs, window-blinds, grates, stoves and ranges, iron chimney-backs, bedsteads fastened to walls or ceilings, fixed

tables, furnaces, coppers, pumps, washtubs, watertubs, malt-mills, clock-cases, iron ovens, and the like. The following is an enumeration of articles which have been held to be removable as trade fixtures, viz. :

Furnaces, vats, coppers, vessels for brewing and dyeing, and the pipes belonging to the same, steam-engines and their chimneys, baking-ovens, cider-mills, salt pans, machinery, engines, plant, apparatus and utensils used in trade, which may be taken to pieces and removed, however bulky and complex they may be ; also sheds erected for a temporary purpose, not standing on foundations of brick or stone let into the soil, nor so constructed as to require destruction of the fabric for their removal.

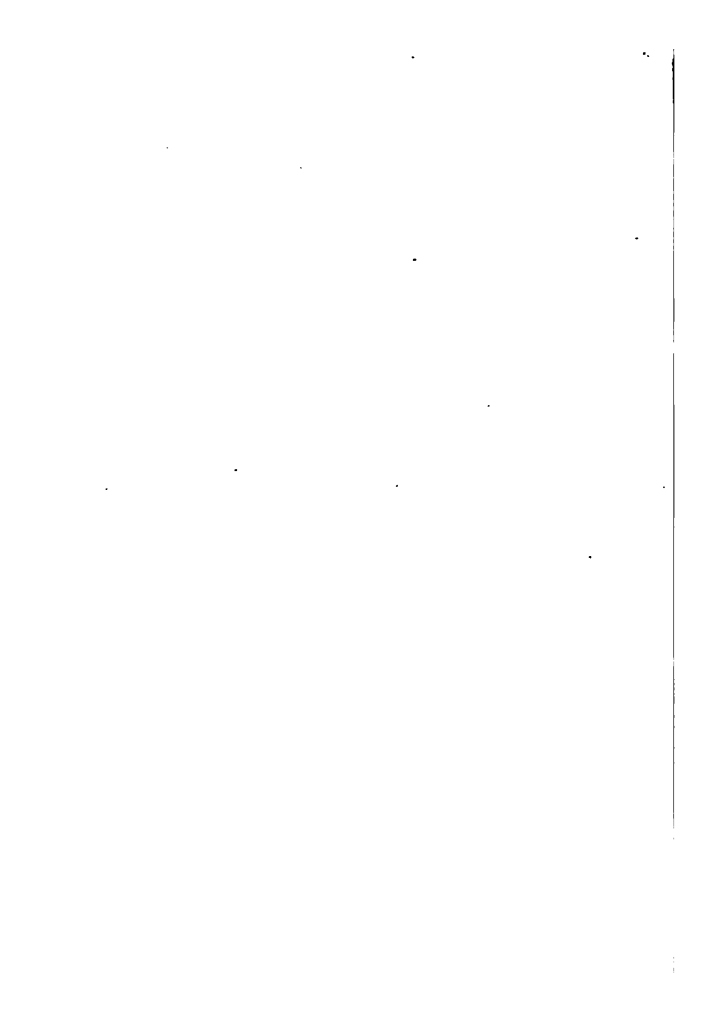
As a general definition, it may be remarked that fixtures, to be removable, should be things which have substantially the same character whether fixed or detached and removed, and not such as are altered in character, or derive their chief qualities and use, by becoming attached to the freehold, apart from which they lose their distinctive nature.

Finally, regard must be had to any special covenants, conditions, or enactments under which exceptions to the foregoing can arise, as especially is the case with agricultural machinery and buildings.

IMPROVEMENTS.

When it is requisite that, for the correct adjustment of conflicting interests, and the determination of questions of value in the transfer or demise of real estate, regard should be had to alterations, additions, and improvements, either as buildings or otherwise, these must be allowed for and valued as in the ordinary manner of estimating for artificers' works, dependent upon a knowledge of mensuration and current prices. It is necessary, therefore, that this manual should supply adequate information on these points, for reference; but inasmuch as these details are in some respects very closely allied with similar matters relating to the prices and valuation of goods chattels, and household and personal effects, it would be impracticable to separate the two, without much needless repetition.

Therefore the arrangement has been adopted, in the remainder of this work, of classing all this information together, as being alike dependent upon detailed prices of individual items; adopting, however, as nearly as may be, the natural sequence or order of subjects hereinbefore indicated—viz., from real to personal estate, an obvious transition from fixtures and improvements (valued by artificers' works), which are associated with the former, i.e. real estate, to objects and articles which are simply personal effects.



III.

ON

THE VALUATION

OF

ARTIFICERS' WORK, AND PERSONAL PROPERTY

AND EFFECTS.

ON THE
VALUATION OF ARTIFICERS' WORK,
AND ON APPRAISEMENTS OF HOUSE-
HOLD FURNITURE, AGRICULTURAL
IMPLEMENTS AND MACHINERY,
TOOLS AND OTHER EFFECTS.

IN Valuing Improvements, Fixtures, &c., &c., there are a variety of matters which can only or best be estimated by taking the Cost of the Materials, and of the Labour expended thereon, either separately or together, as in the case of doors, partitions, shelves, sheds and outhouses, fencing, &c.

For this purpose the price lists commence with schedules of a selection of prices of Labour and Materials, under the heads of the various trades, such as are adapted for the measurement and valuation of new works, and these are to be used, subject to such modifications as may be found necessary, upon taking into due consideration the character, age, and existing condition of the item or article in question.

As regards the Appraisalment of Property and Effects generally, the following explanation of the annexed tariffs must throughout be taken into account.

The most important element in the valuation of household furniture, goods, and personal effects, &c., is *Prime Cost* when new; and this is represented by the figures

assigned through all the lists, excepting only in the cases where it is otherwise expressly mentioned, as in second-hand furniture. Nevertheless, however good and new, no article can, as a rule, be expected to realise its cost on a resale—and the loss will vary from 15 or 20 per cent. to a third, a half, or even more, of the original value, according to the character and condition of the article, the circumstances of the times, or even of the sale and attendance, the weather, the class of neighbourhood, &c., &c., and many other disturbing causes well known to all practical men. As regards the character and condition of the article, it may have been originally of ordinary, superior, or inferior quality, a short or a long time in use, of a nature liable to rapid deterioration, or the reverse, of great or little utility, in special demand or not at all, and may have passed through the hands of careful people or otherwise, and finally the sale may be forced, and without reserve, or not so. All these circumstances either affect the condition and state of repair of the article, and consequently its real and intrinsic value, or at least influence the prospect of realisation, and must not be disregarded.

Hence there is no royal road to a knowledge of Valuing, and, over and above the useful knowledge supplied by this little manual, there must always remain sufficient scope for the exercise of judgment and skill, such as can only be attained or developed by continued practice and the judicious improvement of opportunities.

The prices annexed can, therefore, but be regarded as a useful guide, to be acted on or partially set aside, according to the circumstances of the case. Moreover as, in this age of new inventions, appliances, and luxuries,

every day witnesses the introduction of some new process, article or machine destined to minister to the ever-increasing needs and desires of mankind, it would be impossible to present a complete list of things and prices in all the various trades, arts, sciences, and manufactures. The most that can be attempted is to present a judicious selection of articles as varied in kind as possible within the prescribed limits of a small manual.

Finally, as regards price, since that may vary in each individual case, according to the quality of the materials and workmanship devoted to the article, all that can be done is to indicate the ordinary range in quality and price, and no provision can by any possibility be made for all that is exceptional. As a case in point, take, say, a first class grand piano of modern construction, which may cost at the lowest 150*l.* in a plain case of rosewood or walnut: but grand pianos are made and sold at prices up to 300, 400, and 500 guineas, or more, which, as musical instruments, i.e. in point of purity and brilliancy of tone and effect, are in no way superior to the lower priced one; and the extra cost is entirely due to outlay on the exterior embellishment thereof. This is one example out of many which can be cited.

The foregoing remarks must be understood to relate to the ordinary classes of articles of personal property, and to be strictly limited to them. There are, of course, many products of modern art and civilisation, which cannot in any way be classified as to price or value, or at least require a special training to estimate. Such are the many objects of fashion and fancy sought after by connoisseurs. Among others, *objets d'art* and *virtù*, *bric-à-brac*

old china, pictures, books, &c., &c., and even racehorses, shorthorn cattle, greyhounds, and other sporting dogs.

All these are beyond the scope and functions of this book; but for the value of each and all of them authorities, real or assumed, are to be found and must be consulted, according to the nature and circumstances of the case, if a just and reliable valuation is requisite.

The same may be said of many of the smaller articles of stocks in trade, which are mere accessories to the manufacture and production of others larger and more important, and are therefore omitted from the following schedules.

These few prefatory remarks, it is believed, will enable every professional man to make a judicious use of this work as a book of reference; and it is hoped that the additions and corrections made in this new edition, which, indeed, has been wholly recast, will render it, as nearly as may be, perfect as a *vade-mecum* for the valuer, appraiser, and auctioneer, as well as impart to it new features of utility even in a wider sphere.

Maxim: Condition, make, and style, regulate value.

ARTIFICERS' WORK.

BRICKLAYER AND BUILDER:—

Brickwork, all materials :—

Brickwork, all materials :—		Per rod	Per yd. cu.	Per ft.super. 9 inch	Per ft.super. reduced.
	£. s.	s.	d.	d.	
Place bricks, in mortar	14 0	..	8	12	
Stock bricks, in mortar	16 0	28	9½	14	
Ditto, in blue lias mortar . . . . .	..	29	..	..
Ditto, in cement . . . . .	..	30	..	..
Picked stocks, in mortar, one face	17 0	..	10½	15	
Ditto, ditto, two faces	17 10	..	11	16	
Ditto, in blue lias mortar, one face	17 10	..	11	16	
Ditto, ditto, two faces	18 0	..	11½	16½	
Ditto, in cement, one face	18 10	..	11½	16½	
Ditto, ditto, two faces	19 0	..	12	18	
In circular work, add extra, per ft. super			1d. to 1½d.		
To ovens, coppers, &c., standard work, per ft. super				14d.	
Half-brickwork, in cement, all materials, per ft. super				6d.	
Brick on edge coping " " per ft. lineal				5d.	
Brick and half coping " " " "				8d.	
Creasing, double tiles " " " "				3d.	
Brickwork :—					
Bricks only, per rod, place, 7l. ; stocks				9l.	
Ditto, per rod, labour only, 3l. ; old work, pulling down, cleaning and stacking, 1l. 5s. ; rebuilding				3l. 5s.	
Ditto, dry, steining wells, &c, all materials, per rod, place, 12l. ; stocks				13l.	
Bricknogging :—				Flat	On edge
		s. d.	s. d.		
Place bricks, in mortar, all materials, p. yd. sup. 2 8		8	8		
Stocks, in mortar " 3 6		4	6		
Ditto, in cement " 4 0		5	2		

BRICKLAYER AND BUILDER—continued.**Pantiling :—**

10-in. gauge, laid dry, all materials, per square	27s.
Pointing, with fillets, inside, 8s. ; outside, 5s. ; both	12s.
Old, stripped, relathed, made good, and relaid, all materials, per square	18s.
Heading, all materials, per ft. lineal	4d.
Ridges and hips, 8d. ; valleys, 2d. ; cement fillets	2d.

Plain tiling, all materials :—

3½-in. gauge, wrt. nails, double fir-laths, per square	49s.
Ditto, if oak laths, add extra per square	2s.
Old, stripped, relathed, made good, and relaid	26s.
Ridges and hips, 4d. per ft. lineal ; valleys	6d. to 8d.
Flats, 3 courses bedded in cement, per yd. super	9s.

Chimney pots :—

Set, all materials, each	3s. to 6s.
Ditto, in cement, and plain tiles, add extra	1s. 6d.
Compo set in cement, all materials, each	3s. to 7s. 6d.

Labour :—

Bricklayer, per hour, 10½d., per day, 9s. ; labourer	7d. and 6s.
Ditto, on furnace work, per hour, 11½d. ; ditto	7½d.
Brick steining, per rod	42s.
Brickwork in mortar, per rod	56s. to 80s.
Ditto, in cement „	58s. to 63s.
Ditto, old or picked „	65s.
Ditto, in furnaces, coppers, &c., at per ft., reduced	2½d.
Setting chimney pots, each	1s. to 1s. 6d.
Making good to mouldings, plaster, &c., according to size, per ft. run	2d. to 4d.
Bricknogging, per yd. super	7d. to 1s.
Brick paving „	6d. to 1s. 6d.
Pointing in mortar, per ft. super	1½d. to 2d.
Ditto, cement „	2d. to 3d.
Laying pantiles, per square	3s. 9d.
Ditto, pointed both sides, per square	10s.
Ditto, old, stripped, and relaid dry, per square	5s.
Ditto, ridges, hips, and valleys, per ft. run	2d.
Ditto, plain tiles, per square	6s. 6d.
Ditto, old, stripped, and relaid, per square	9s.

BRICKLAYER AND BUILDER—*continued.*

Materials :—

Place bricks, per M. (wharf prices)	. . . . .	30s.
Stocks	"	40s.
Picked stocks	"	50s.
Cutters	"	7l.
Paviours	"	3l. to 3l. 15s.
Windsor fire bricks, per M. delivered	. . . . .	11l.
Newcastle	"	12l.
Stourbridge	"	15l.
Newcastle tiles, each, 9 to 24 in.	. . . . .	3d. to 2s. 10d.
Lumps, 16 to 36 in.	. . . . .	7d. to 3s. 8d.
Stourbridge tiles, 9 to 24 in.	. . . . .	4d. to 4s. 3d.
Lumps, 16 to 36 in. each	. . . . .	1s. to 5s. 6d.
Wortley fire bricks, per M.	. . . . .	10l.
Dutch clinkers	"	1l. 15s.
Chimney pots, terra cotta, 2 to 5 ft., each	. . . . .	2s. 6d. to 9s. 6d.
Ditto, common, each, 2s. to 4s.; Gothic	. . . . .	2s. to 8s.
Hovellers, 6s. 6d.; 3-arm pots	. . . . .	8s. to 10s.
Cowl and pot	. . . . .	15s.
Pantiles, each, 1½d.; per C.	. . . . .	7s.
Plain tiles, each 1d.; "	. . . . .	3s. 6d.
Ridge tiles, each	. . . . .	2d.
Tiles, 2 to 12 in., each	. . . . .	3d. to 5d.
5-hole sinkstone	"	9d.
Drain tiles	"	2d. to 6d.

Drain pipes, circular socketed glazed stoneware, in

2 ft. lengths, each :—

Internal diameter	Straight pipes	Bends and junctions	Double junctions
inches	s. d.	s. d.	s. d.
3	0 6	1 1	1 8
4	0 7	1 6	2 4
6	0 10	1 10	2 9
8	1 0	2 6	3 6
9	1 6	3 2	4 6
10	2 0	4 6	6 0
12	2 6	5 6	8 0
15	3 6	10 0	12 0
18	5 0	15 0	19 0

BRICKLAYER AND BUILDER—continued.**Materials :—**Sink and gully traps, each 3*s.* to 20*s.*Oval socketed glazed stoneware drain pipes, in 2-ft.
lengths :—

	<i>s.</i>	<i>d.</i>
16 in. × 12 in., each	3	0
20 in. × 15 in. „	4	0
24 in. × 18 in. „	6	0
30 in. × 21 in. „	8	0
36 in. × 24 in. „	12	0

Fir laths	per bundle, single, 2 <i>s.</i> 0 <i>d.</i> ; double	4 <i>s.</i>
Oak laths	„	5 <i>s.</i>
With nails, extra	„	4 <i>d.</i>
Pantile laths, per bundle, 10 ft., 4 <i>s.</i> ; 12 ft.		5 <i>s.</i> 6 <i>d.</i>
With nails, extra		6 <i>d.</i>
Hiphooks and nails, each		1 <i>s.</i>
T-nails „		3 <i>d.</i>
Tile heads, per basket		9 <i>d.</i>
Air bricks	each	9 <i>d.</i>
W. C. stoneware pan and trap „		7 <i>s.</i> 6 <i>d.</i>
Chalk-lime, per bushel, 10 <i>d.</i> ; per hundred		13 <i>s.</i>
Stone ditto, „ 1 <i>s.</i> ; „		16 <i>s.</i>
Blue lias ditto „ 1 <i>s.</i> 6 <i>d.</i> ; „		25 <i>s.</i>
Mortar, per hod, 7 <i>d.</i> ; per load		20 <i>s.</i>
Finestuff, per hod		1 <i>s.</i> 2 <i>d.</i>
Pointing mortar :—white, 1 <i>s.</i> 8 <i>d.</i> ; blue		1 <i>s.</i>
Lime and hair, per hod, 10 <i>d.</i> ; per load		25 <i>s.</i>
Ditto for exterior work, per hod		1 <i>s.</i>
Lime and sand, per bushel		6 <i>d.</i>
Sand, per basket, 6 <i>d.</i> ; a single load, 6 <i>s.</i> ; double load		12 <i>s.</i>
Cement, per bushel, Roman		1 <i>s.</i> 6 <i>d.</i>
„ „ Portland		2 <i>s.</i> 6 <i>d.</i>
Limewhite, per pail		6 <i>d.</i>
Colour „		10 <i>d.</i>
Baskets, each		1 <i>s.</i> 6 <i>d.</i>
Clay, per double load		12 <i>s.</i>
Cartage, single load, per mile		3 <i>s.</i> to 4 <i>s.</i>
Ditto, double „ „		6 <i>s.</i> to 8 <i>s.</i>

BRICKLAYER AND BUILDER—*continued.*

Materials :—

Cartage, bricks, one ton, two miles, including loading and delivery, per M.	5s.
Per mile extra	1s. 6d.
Concrete in place, six of gravel to one of ground stone-lime per yd. cube	7s.
If blue lias ground „	8s.
Thames ballast „	6s.
Ashes per bushel	9d.
Windsor loam, per cwt.	2s.
Plaster, per bag, coarse, 10d.; fine	1s.
Ditto, per cwt., coarse, 4s.; fine	5s.
Hoop iron bond, laid, per yd. lineal	8d. to 9d.

Hire of plant :—

Ladders	each, per month	7s. to 30s.
Barrows	„ „	8s.
Scaffold planks, cords, &c., per doz.	„ „	4s.
Ditto, poles	„ „	7s. 6d.

Memoranda :—

1 rod of brickwork = $11\frac{1}{2}$ yds. cube.

Ditto „ = 306 ft. cube.

Ditto „ = 408 ft. super.; one brick or 9-in. work.

Ditto „ = 272 ft. super.; brick and half or 14-in. work.

Standard brickwork is reduced to brick and half, or 14 in. thick.

16 bricks to the ft. super. reduced; which at 1s. per ft. is 13l. 12s. per rod.

1 rod brickwork will take 5,000 place or 4,750 stock bricks laid dry in wells.

1 rod brickwork in mortar will take :—

4,500 place or 4,350 stock bricks; with

27 bushels of chalk-lime and 3 loads drift; or

18 bushels stone-lime and $3\frac{1}{2}$ loads sand; or

36 bushels cement and 36 bushels sharp sand;

1 yd. cube sand and 9 bushels lime; or } = 1 load.

180 hods of mortar }

BRICKLAYER AND BUILDER—continued.**Memoranda:—**

18 heaped bushels (1 measure) lime .	=1 yd. cube.
22 striked bushels	=1 yd. cube.
25 striked bushels of lime . . .	=1 hundred.
27 cube ft. or 1 cube yd. . . .	=1 load.

1 yd. super. bricknogging takes 30 bricks on edge,
or 45 laid flat.

1 yd. super. of paving will take:—

36 stock bricks laid flat, or 52 on edge.

34 paving bricks „ or 88 „

9 to 10 12-in. tiles, or 18 10-in.

142 Dutch clinkers on edge.

100 ft. super. of paving, flooring, tiling, slating, or
roofing

=1 square.

500 ft. lineal plain tile laths

=1 bundle.

80 bundles

=1 load.

12 pantile laths

=1 bundle.

1 bundle contains 120 ft. of 10-ft. laths, or 144 ft. of 12 ft. laths.

Plain tile laths $\frac{1}{2}$ in. thick by 1 to $1\frac{1}{2}$ in. wide.

Pantile laths 1 in. thick by $1\frac{1}{2}$ in. wide.

	in.	in.	in.
Stock bricks	$8\frac{1}{2}$	$\times 4\frac{1}{2}$	$\times 2\frac{1}{2}$
Paving „	9	$\times 4\frac{1}{2}$	$\times 1\frac{1}{2}$
Clinkers	$6\frac{1}{2}$	$\times 3$	$\times 1\frac{1}{2}$
Pantiles	$13\frac{1}{2}$	$\times 9\frac{1}{2}$	$\times \frac{1}{2}$
Plain tiles	$10\frac{1}{2}$	$\times 6\frac{1}{2}$	$\times \frac{5}{8}$
A hod (1,296 c. in.)	16	$\times 9$	$\times 9$

One square of tiling will require about:—

500 plain tiles to 4-in. gauge, 600 plain tiles to 8-in gauge,

640 „ $3\frac{1}{2}$ „ „ 700 „ 7 „ „

750 „ 3 „ „ 800 „ 6 „ „

with 1 bundle of double fir laths,

5 C. of 4d. nails,

1 peck of tile pins, and

3 hods mortar,

or 150 pantiles to 12-in. gauge,

164 „ „ 11 „ „

180 „ „ 10 „ „

with 1 bundle of laths, and 120 6d. nails.

BRICKLAYER AND BUILDER—continued.**Memoranda :—**

1 cubic ft. of water = $6\frac{1}{2}$ gallons ; weight $62\frac{1}{2}$ lbs.

1 rod new brickwork weighs about 16 tons

„ old „ „ 13 „

CARPENTER AND JOINER :—

Timber in scantlings, Memel, prime cost, with cartage, sawing and waste, per load	5 <i>l.</i> 5 <i>s.</i>
Red pine, Memel, or other, per ft. cube	2 <i>s.</i> 9 <i>d.</i>
Yellow or Quebec pine	2 <i>s.</i> 6 <i>d.</i>
Elm, beech, or ash	3 <i>s.</i> to 4 <i>s.</i>
Oak, Quebec, 4 <i>s.</i> ; English	6 <i>s.</i> 6 <i>d.</i>
Deals, 12 ft. 3 in., per C.	26 <i>l.</i>
Deals, 3 in., per ft. super	6 <i>d.</i>
Ditto per ft. lineal : 3 in. 2½ in. 2 in. 1½ in. 1 in.	
	4½ <i>d.</i> 3½ <i>d.</i> 3 <i>d.</i> 2½ <i>d.</i> 1½ <i>d.</i>

Boards and planks per ft. super. :—

Thickness	Wainscot	Honduras mahogany	Spanish mahogany
inches	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
½	0 6	0 7	1 0
¾	0 8	0 9	1 6
1	0 11	1 0	2 0
1½	1 3	1 6	3 0
2	1 9	2 0	4 0
3	2 6	3 0	6 0
	Elm or beech	Ash	Oak
	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
1	0 4	0 5	0 7
1½	0 5	0 6	0 9
1½	0 6	0 7	0 11
2	0 8	0 10	1 2
2½	0 10	1 0	1 6
3	1 0	1 2	1 10

CARPENTER AND JOINER—*continued.*

Measured work, all materials and labour :—

Memel fir, in wall plates, lintels, bond timber, wood bricks, per ft. cube				3s. 3d.
Rough framed in floors, &c., 3s. 9d.; wrought and framed				4s.
Wrought in window and door frames				5s.
Oak, English, scantlings up to 10 ft. × 3 in. × 8 in.: framed, 7s.; wrought and framed, 8s.; in window and door frames				10s.
Oak plank per ft. super. :—	1 in.	2 in.	3 in.	
	s. d.	s. d.	s. d.	
Rough	0 10	1 6	2 3	
Framed	1 2	2 0	3 0	
Wrought both sides and framed	1 6	2 6	3 6	
Deal gutters and bearers, per ft. super. :—				
$\frac{3}{4}$ in., 11d.; 1 in., 1s.; $1\frac{1}{2}$ in.				14d.
Deal boarding, per square :—				
Rough, $\frac{1}{2}$ in., 17s.; 1 in., 32s.; $1\frac{1}{2}$ in., 44s.; 2 in.				55s.
Shot, 1 in., 33s.; 2 in.				56s.
Ploughed and tongued, 1 in., 37s.; 2 in.				60s.
Sound boarding, per square :—				
Single fillets, $\frac{1}{2}$ in., 20s.; $\frac{3}{4}$ in.				27s.
Double fillets, $\frac{1}{2}$ in., 23s.; $\frac{3}{4}$ in.				29s.
Herring-bone work, extra				1s. 3d.
Weather boarding, per square, yellow :—				
$\frac{3}{4}$ in., rough, 19s.; wrought				22s.
Ditto, 1 in., ditto, 25s.; wrought				28s.
Boarding to walls, per square, wrought, tongued and beaded :—				
Deal, yellow, $\frac{1}{2}$ in., 22s.; 1 in.				38s.
Ditto, white, $\frac{1}{2}$ in., 20s.; 1 in.				35s.
Deal floors, per square :—	$\frac{3}{4}$ in.	1 in.	$1\frac{1}{2}$ in.	
	s.	s.	s.	
Best yellow, rough	28	30	44	
If wrought and folding	30	34	46	
White, rough	24	26	40	
If wrought and folding	26	28	44	

CARPENTER AND JOINER—*continued.*

Rough deal, fixed and fitted, per ft. super., $\frac{1}{2}$ in., 3d.; 1 in., 5d.; 2 in., 11d.; 3 in., 16d.; if edges shot, add extra	$\frac{1}{2}$ d. to 1d.
Deal, wrought one side, fixed and fitted, $\frac{1}{2}$ in., 4 $\frac{1}{2}$ d.; 1 in., 5 $\frac{1}{2}$ d.; 2 in., 12d.; 3 in., 1s. 5d.; if wrought both sides, add extra	1d. to 2d.
Wrought bearers, per ft. lineal, fir, 2d. to 6d.; elm or oak	3d. to 8d.
Parquet floors, per ft. super., deal, 9d. to 1s.; oak, 1s. 9d. to 2s.; fancy and inlaid	2s. 6d. to 7s.
Sash-frames, deal-cased, oak sunk sills, brass-cased pul- leys, per ft. super.:—	
Single, $1\frac{1}{2}$ in., 11d.; 2 in., 1s.; 2 $\frac{1}{2}$ in.	1s. 4 $\frac{1}{2}$ d.
Double, $1\frac{1}{2}$ in., 1s.; 2 in., 1s. 1d.; 2 $\frac{1}{2}$ in.	1s. 6d.
Circular heads, measured square, per ft. super, about	2s.
Venetian frames, per ft. super., deal-cased, oak sunk sills, brass-cased pulleys:—	
Single, $1\frac{1}{2}$ in., 1s. 3d.; 2 in., 1s. 4d.; 2 $\frac{1}{2}$ in.	1s. 6d.
Double, $1\frac{1}{2}$ in., 1s. 4d.; 2 in., 1s. 6d.; 2 $\frac{1}{2}$ in.	1s. 9d.
French casement frames, deal-cased, oak sunk sills, &c., per ft. super.:—	
2 in., 1s. 4d.; 2 $\frac{1}{2}$ in.	1s. 7d.
Circular heads, measured square, per ft. super., about	2s. 9d.
Sashes and shop-fronts, per ft. super.:—	
Deal, $1\frac{1}{2}$ in., 9d.; 2 in., 10d.; 2 $\frac{1}{2}$ in.	1s.
Wainscot, $1\frac{1}{2}$ in., 1s.; 2 in., 1s. 3d.; 2 $\frac{1}{2}$ in.	1s. 6d.
Mahogany, $1\frac{1}{2}$ in., 1s. 6d. to 1s. 9d.; 2 in. 1s. 9d. to 2s.; 2 $\frac{1}{2}$ in.	2s. to 2s. 6d.
Charge for hanging, lines, weights, and hinges for sashes, extra, at per ft. super.	3d. to 7d.
Deal-cased Venetian or Palladian sashes and frames, or French casements, in 2 $\frac{1}{2}$ -in. Spanish mahogany, at per ft. super. up to	4s. 6d.
Skylights:—	
Deal, $1\frac{1}{2}$ in. to 2 $\frac{1}{2}$ in., per ft. super.	11d. to 1s. 6d.
Oak, 2 in. to 2 $\frac{1}{2}$ in. „	1s. 9d. to 2s. 2d.
Fanlights, $1\frac{1}{2}$ in. to 2 $\frac{1}{2}$ in., deal, per ft. super.	1s. to 1s. 6d.
With semi-head, ditto, add	2d. to 6d.

CARPENTER AND JOINER—*continued*

Dado, per ft. super., deal, $\frac{3}{4}$ in., 10d.; 1 in.	1s.
Boxings, deal, per ft. super.	10d. to 1s. 3d.
Box shutters, $\frac{3}{4}$ in. to $1\frac{1}{2}$ in., deal, per ft. super.	10d. to 2s
Sliding shutters, hung with lines and weights, 1 to $1\frac{1}{2}$ in. deal, per ft. super.	1s. 3d. to 2s.
Outside window-shutters, hung folding, 1 to $1\frac{1}{2}$ in., deal, per ft. super.	1s. 1d. to 1s. 8d.
Shop-front shutters, per ft. super.	1s. to 1s. 6d.
Revolving shutters :—	
Wood, per ft. super.	1s. 6d. to 2s. 6d.
Iron and steel, per ft. super.	3s. to 5s.
Jamb linings, deal, 1 to $1\frac{1}{2}$ in., per ft. super.	10d. to 1s. 6d.
Stall boards, $2\frac{1}{2}$ to 3 in., straight and circular, per ft. super.	1s. 6d. to 2s. 6d.
Closet fronts and framed grounds, deal, $\frac{3}{4}$ to $1\frac{1}{2}$ in., per ft. super.	10d. to 1s.
Skeleton grounds, 1 to 2 in., per ft. super.	11d. to 1s. 3d.
Dwarf doors and frames, per ft. super., one panel square, and bead flush and square :—	
Inch deal	1s. and 1s. 3d.
Wainscot	2s. and 2s. 6d.
Honduras mahogany	2s. 6d. and 2s. 9d.
Spanish	3s. 6d. and 4s.
If $1\frac{1}{2}$ inch, add p. sq. ft.	2d. to 3d.
If two panels, add per sq. ft.	2d. to 3d.
If hung folding	1d. to 2d.
Skeleton doors, 4-panel, per ft. sup., $1\frac{1}{2}$ inch, 1s. 1d.; 2 in.	1s. 4d.
If flush both sides, $1\frac{1}{2}$ in., 1s. 6d.; 2 in.	1s. 8d.
Closet and room doors, per ft. sup., 2-panel :—	
Deal, 1 inch, 8d. to 1s.; $1\frac{1}{2}$ in., 1s. to 1s. 6d.; 2 in., 1s. 2d. to 1s. 8d.; $2\frac{1}{2}$ in.	1s. 6d. to 2s. 3d.
Wainscot, $1\frac{1}{2}$ inch, 2s. 6d. to 4s.; 2 in., 3s. to 4s. 6d.; $2\frac{1}{2}$ in.	4s. to 5s. 6d.
Honduras mahogany, $1\frac{1}{2}$ in., 3s. 2d. to 4s. 6d.; 2 in., 4s. to 5s. 6d.; $2\frac{1}{2}$ in.	4s. 6d. to 6s.
Spanish mahogany, $1\frac{1}{2}$ in., 4s. 6d. to 6s.; 2 in., 5s. 8d. to 7s. 6d.; $2\frac{1}{2}$ in.	7s. to 9s.

CARPENTER AND JOINER—*continued.*

4-panel doors, deal, 1 inch, 9d. to 1s. 3d. ; 1½ in., 1s. to 1s. 6d. ; 2 in., 1s. 1d. to 1s. 8d. ; 2½ in.	1s. 5d. to 2s.
Wainscot, 1½ in., 2s. 8d. to 4s. ; 2 in., 3s. 6d. to 5s. ; 2½ in.	4s. 6d. to 6s.
Honduras mahogany, 1 inch, 3s. 8d. to 4s. 6d. ; 2½ in., 4s. to 5s. 6d. ; 2½ in.	5s. to 7s. 6d.
Spanish mahogany, 1½ in., 4s. 6d. to 6s. ; 2 in., 5s. 9d. to 7s. 6d. ; 2½ in.	7s. 2d. to 9s. 6d.
6-panel doors, deal, 1½ in., 1s. to 2s. ; 2 in., 1s. 3d. to 2s. 6d. ; 2½ in.	1s. 9d. to 3s.
Wainscot, 1½ in., 3s. to 4s. 6d. ; 2 in., 3s. 6d. to 5s. ; 2½ in.	4s. 4d. to 6s.
Honduras mahogany, 1½ in., 3s. 8d. to 5s. 2d. ; 2 in., 4s. 6d. to 7s. ; 2½ in.	5s. 6d. to 8s.
Spanish mahogany, 1½ in., 5s. to 6s. 6d. ; 2 in., 6s. 3d. to 8s. ; 2½ in.	7s. 8d. to 10s.
If hung folding, add p. ft. sup.	2d. to 6d.
For circular work, charge once and a half to three times the straight.	
For elliptic or Gothic work, charge three to four times the straight.	
Deal ledged doors and shutters, ¾ inch to 2 inch, p. ft. sup.	6d. to 1s. 6d.
Sash doors, 2-panel, deal, 1½ to 2 inch, p. f. s.	1s. to 2s. 6d.
Wainscot	2s. to 4s. 6d.
Honduras mahogany	3s. to 6s.
Spanish	4s. 6d. to 8s.
If hung folding, add	2d. to 6d.
Gates and coach-house doors, deal, 2 to 3 inch, p. ft. sup. 1s. 8d. to 3s.	
If with a wicket, add, p. ft. sup.	2d.
Palisade gates, 2 inch, deal, p. ft. sup.	2s.
Partitions :—	
Inch board, ½ in. panels, p. ft. s.	9d.
1½ " ¾ " " " " "	1s.
2 inch square, framed, 1½ in. ; 2½ in.	1s. 1d.
and according to work, up to	1s. 6d.
Facias and square skirtings, p. ft. linl.	2½d.
Doors 1½, both sides wrought and painted, per ft. super.	10d. to 1s.

CARPENTER AND JOINER—continued.

Wainscoting, framed to ceilings, p. ft. sup., 1 inch and		
1½ inch, deal	10d. to 1s. 6d.	
Counter tops, p. ft. sup., inch-deal, 8d.; 1½ in.	10d.	
Flaps, extra, each	1s. 4d.	
Wainscot, 1 inch, p. ft. sup.	1s. 9d.	
Honduras mahogany, 2s.; Spanish mahogany	3s. 8d.	
Flaps, extra, each	2s.	
Counter fronts, deal, 1½ inch, p. ft. sup.	10d.	
Inch wainscot, 1s. 10d.; Honduras mahogany, 2s.;		
Spanish mahogany	3s. 3d.	
Staircases, per ft. super.:—		
Inch, deal, rough, 6d.; 1½ in.	9d.	
Inch, deal, wrought, 9d. to 1s. 4d.; 1½ in.	1s. to 2s.	
Oak or wainscot	2s. 6d. to 4s.	
String-boards, deal, 1 to 2 inches, p. ft. sup.	6d. to 1s. 6d.	
Handrall, deal, 2½ inch, p. ft. run.	10d. to 3s.	
Wainscot or mahogany, 2½ inch, p. ft. run.	2s. 6d. to 16s.	
Newel, square framed, p. ft. linl.	7d. to 10d.	
Balusters, p. ft. linl., 1 inch square, deal, 2d.; wainscot	4d.	
Water trunks:—		
½ inch, deal, 4 in. square, per ft. linl.	1s. 2d.	
Inch, deal, 5 in. sq., 1s. 3d.; 6 in., „	1s. 4d.	
Hopper and moulded heads „	2s. to 2s. 8d.	
Arris gutters, 4 in. deep, per ft. linl., ½ inch, deal, 6d.;		
1½ in.	10d.	
Open troughs, 4 in. wide, per ft., linl., ½ inch, deal, 9d.;		
1½ in.	11d.	
Water closets, p. ft. sup., inch, deal, 10d. to 1s.; wainscot,		
2s.; Hond. my., 2s. 4d.; Span. my.	3s. 4d.	
Mangers for stables, p. ft. sup., inch, deal, 8d.; 1½ in.	11d.	
Capping to mangers and bostons, p. ft. linl.:—		
Oak, 2½ × 3½, 1s. 3d.; 4 × 3	1s. 6d.	
Fir „ 9d.; „	1s.	
Bostons or partitions, deal, p. ft. sup.	8d. to 1s. 6d.	
Circular rims for racks, per ft. run, 2½ inch, oak	2s.	
Rack staves:—		
1½ inch, oak, sq. framed, per ft. linl.	9d.	
2 inch, deal, turned, 9d.; oak	1s. 4d.	

CARPENTER AND JOINER—*continued.*

Arris seed racks, p. ft. sup.	1s. 7d.
Harness rail, 9 in. \times 1½ in., p. ft. run	2s.
Ditto pins, deal, each 1s. 6d.; oak	1s. 10d.
Park paling, oak posts, cant rails and cleft pales, at per yard run :—	
6 ft. posts, 2 rails, 4 ft. pales	8s.
8 " 3 " 5 "	9s.
9 " 3 " 6 "	11s.
Oak rail-fence, per yd. run, 5 to 6 ft. posts, 3 or 4 rails, 1s. to 2s. 6d.	
Out brackets, deal, each, 8d. to 1s. 6d.; mahogany, each	1s. 6d. to 2s. 6d.
Angle shelves, deal, each, 1s. 6d.; mahogany, each	2s. 6d.
Paper boxes, deal, each, 2s. 6d. to 3s.; mahogany, each	5s. to 6s.
Hat and cloak pins, deal, each, 6d.; oak and mahogany	10d. to 1s.
Carpenter and joiner, per hour, 9d. to 10d.; per day	7s. 6d. to 8s.
Labour on fir timber in bond, &c., p. ft. c., 5d.; framed, 6d.; wrought and framed, 8d.; sawing, p. ft. sup., ½d.; planing, ¾d. to 1½d.; door frames, 1d.; door and window ditto, p. ft. sup.	1s. 1d.
Labour : oak in bond, &c., p. ft. c., 6d.; framed, 9d.; wrought and framed, 1s.; door and window frames, per ft. super	2s. 3d.
Labour : fir timber in roofs, per square, shed or lean-to, 3s. 6d. to 4s. 6d.; valley, 4s. to 6s.; span trusses, 8s. to 16s.; if elm or oak, add 30 per cent.	
Labour : ceiling joists, per square, 4s.; framed floors, 6s. to 8s.; quartered partitions, 8s. to 16s.; rough boarding, 3s. to 12s.; sound ditto, 6s. to 8s.; weather ditto, 4s. 4d. to 9s. 6d.; flooring	5s. to 15s.
Labour : deal, ½ inch to 3 inch, p. ft. sup., 1d. to 1s.; sashes and frames, 6d. to 1s. 6d.; doors, 4d. to 2s. 6d.; partitions, 4d. to 9d.; staircases	4d. to 8d.
Labour : fixing cupboard locks and latches, each, 9d. to 1s.; mortice locks, 2s. 9d.; sash fastenings, 9d. to 1s.; bolts	6d. to 1s.
Memoranda :—	
One hundred of 12 ft. deals is	120
Two pence per deal is	1l. per hundred

CARPENTER AND JOINER—continued.**Memoranda:—**

One load is equivalent to 40 ft. cube of rough timber,
 50 ft. cube of squared timber, 150 ft. lineal of 4-in.
 planks, 200 ft. of 3-in. planks, 300 ft. of 2-in. planks,
 or 600 ft. of 1-in. planks; or 17 21-ft. deals, 18
 20-ft. deals, 23 16-ft. deals, 26 14-ft. deals, or 30 12-ft.
 deals.

Thirty 12 ft., 3 inch deals average in weight . 1 ton

Thirty-eight " " battens " . 1 ton

39 ft. cube of oak, 45 ft. cube of ash, 50 ft. cube of
 beech, 60 ft. cube of elm, or 64 ft. cube of fir, weigh,
 on the average, about 1 ton

The average weight of timber per cubic foot is:—

Mahogany, 60 lbs.; oak, 51 lbs.; ash, 45 lbs.;
 beech, 40 lbs.; elm, 34 lbs.; fir 33 lbs.

The contents of round timber are found by multiply-
 ing the length by the square of the mean quarter
 girt.

One square of flooring will take

Twelve 12-ft. boards by 9 in., rough; 12½ shot
 edges; 13 wrought folding; and 14 straight
 joint.

If battens, add 4 more to each.

EXCAVATOR:—

Excavations to 2 yards in depth, common soils, per yd.

cube, 8d.; clay and gravel, ditto 9d.

Wheeling, per run of 20 yards, per yd. cube 3d.

Carting away, 1 mile, p. y. c., 3s. 6d.; per mile extra . 1s. 6d.

Puddled clay, per yd. cube 18s.

Burning " " 2s. 6d.

Soiling slopes, per yd. super. 3½d.

MASON:—

Portland stone, in block with cartage and waste, per

ft. cube 3s. 6d.

Above 6 ft. in length 4s.

Inch mantel jambs and slabs, p. ft. sup. 1s. 10d.

MASON—continued.

Portland stone, in block, with cartage and waste:—

For extra thickness, per $\frac{1}{2}$ inch	p. ft. sup.	3d.
Chimney-pieces, reset	"	9d. to 1s. 6d.
Rubbed paving, $1\frac{1}{2}$ inch	"	1s. 10d.
Ditto, 2 in.	"	2s. 2d.
For extra thickness, per $\frac{1}{2}$ inch	"	3d.
If laid diagonally, add	"	4d.
Octagon and black dots, $1\frac{1}{2}$ inch	"	3s. 8d.
Coping, 12 \times 2 $\frac{1}{2}$ to 3 in., per ft. run	"	2s. 9d. to 3s. 3d.
Ditto, 18 to 24 \times 2 $\frac{1}{2}$ in., per ft. run	"	3s. 9d. to 5s.
For extra thickness, add per $\frac{1}{2}$ in.	"	6d.
Cills, 8 in. \times 4	"	4s. 4d.
Kerbs, 6 \times 6 and 8 \times 6	"	3s. and 3s. 7d.
Landings, 3 in., per ft. super.	"	3s. 7d.
" if more than 6 ft. long	"	3s. 10d.
" extra thickness, add per in.	"	6d.
Sinks, 6 and 8 in.	"	5s. 6d. to 8s.

York stone, per ft. cube, in block, with cartage and waste

waste	3s. 6d.
If more than 6 ft. long	4s.
Paving, per ft. super., 2 in., 10d.; 3 in., 1s. 2d.; 4 in.	1s. 4d.
Landings, rubbed, 5 and 6 in., per ft. super.	4s. to 5s.
Coping, parallel, 12 \times 2 to 21 \times 3 in., per ft. run, 1s. 9d. to 3s. 6d.	
" weathered, 12 to 18 in.	1s. 8d. to 2s. 9d.
Cills, 7 \times 2 $\frac{1}{2}$ to 8 \times 4	1s. 3d. to 2s. 7d.
Steps, 9 to 12 \times 6 in.	3s. to 3s. 6d.
Sinks, per ft. super.	1s. 6d. to 3s. 6d.
12-in. gutters, per ft. lineal.	1s. 7d.
5-hole sinkstones, each	9d. to 1s.
Drainstones, dished "	3s.

Granite in block, per ft. cube, Devonshire, 4s. 2d.;

Aberdeen	5s.
Paving, per ft. super.	2s. to 2s. 9d.
Kerbs, per ft. lineal	2s. 2d. to 2s. 9d.
Steps	2s. 8d. to 3s.

Purbeck paving, random coursed, per ft. super., 1s. 3d.;

straight	1s. 6d.
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MASON—continued.

Bath stone, in block, per ft. cube, without labour,

2s.; set	3s. to 3s. 6d.
If over 6 ft. long, add per ft. cube	6d.
Landings, set, per ft. super., 3 to 4 in.	2s. 4d. to 2s. 10d.
Slabs, 1 to 2 in., per ft. super.	1s. 4d. to 1s. 8d.
Paving, 1½ in. straight coursed, per ft. super.	1s. 2d.
" 2 in. 2 ft. squares "	1s. 10d.
If set diagonally, 2s.; octagons and black dots	3s. 1d.
Sinks, 6 and 8 in.	3s. 4d. to 4s. 3d.
Coping, 12 to 18 in., per ft. lineal	2s. to 2s. 8d.
Gills	1s. 8d. to 2s. 6d.

Caen stone, in block, per ft. cube, without labour, 2s.;

set	3s. to 3s. 6d.
Landings, 3 and 4 inch, per ft. super.	2s. 6d. to 3s. 2d.
Slabs, 1 and 2 in. "	1s. 4d. to 1s. 10d.
Sinks, 6 and 8 in.	3s. 8d. to 4s. 8d.
Coping, 12 and 18 in., per ft. lineal	2s. to 3s. 2d.
Gills "	2s. to 3s.

Marble, in block, per ft. cube:—

English, black and veined	16s. to 36s.
Foreign, veined	20s. to 90s.
Statuary	48s. to 100s.

Marble mantel jambs and slabs, per ft. super.:—

	¾ in.	1 in.	1½ in.
	s. d.	s. d.	s. d.
Veined	5 0	5 9	6 9
Dove and Bardella	5 9	6 3	7 6
Kilkenny	6 0	7 0	9 0
Black and gold	10 0	11 6	14 6
Siena and statuary	13 0	15 0	19 0

Labour:—

Mason, per hour, 10½d.; per day	8s. 6d.
Carver, per day	9s. to 15s.
Polisher, per hour	8½d.
Labourer "	7d.
Sawing York and Portland stone, per ft. super., 7d. to 10d.; Bath and Caen	2½d. to 3d.

MASON—continued.

Working Bath stone, 6*d.* to 2*s.* ; Caen, 7*d.* to 2*s.* 3*d.* ;
 Portland, 1*s.* to 4*s.* ; York, 1*s.* 3*d.* to 5*s.* ; Granite,
 1*s.* 9*d.* to 6*s.* ; Marble, per ft. super. 4*s.* to 21*s.*

According to kind, and whether straight or circular.

Labour on old paving taken up, squared and relaid,
 per ft. super. :—

York, 3*d.* ; Portland, 4*d.* : if sanded extra, 6*d.* ; if
 in cement, add 4*d.*

Squaring and resetting Portland coping, p. ft. linl.,
 12 to 18 inch 8*d.* to 10*d.*

If rubbed and sanded, add 3*d.*

Resetting old Portland steps, cills, or kerbs „ 4*d.* to 6*d.*

If re-worked, add 3*d.*

Portland stone, cutting holes for railings, each, 1 in.,
 2*d.* ; 2 inch, 3*d.* ; 4 inch 5*d.*

Holting, up to 30 ft., p. ft. c., 4*d.* ; beyond, per 10 ft.
 extra 2*d.*

Cutting letters, per in. 1*d.*

York stone, inch-holes cut, each 3*d.*

Ditto coal-plates let in, each 2*s.* 6*d.*

Bath stone, cutting holes 1*d.* and 2*d.*

Caen „ „ 2*d.* and 3*d.*

Cleaning and resetting old marble mantelpieces,
 per ft. super. 1*s.* 3*d.*

For jointing extra, 1*d.*, and polishing 1*s.* 1*d.*

Relaying black and white marble squares, per ft. sup. 1*s.* 3*d.*

If sanded and squared, add, per ft. super. 9*d.*

Cutting letters in marble, per in. 2*d.*

Enamelled slate slabs, imitation marbles, per ft. sup.,
 1 in., 2*s.* 9*d.* to 4*s.* ; 1½ in., 3*s.* 9*d.* to 5*s.* ; 2 in. 4*s.* 6*d.* to 6*s.*

Mosaic and enamelled work, according to design.

Memoranda ; weight per foot cube of :—

Bath, Portland, or Painswick stone, 134 to 140 lbs. ;

Yorkshire, 125 to 150 lbs. ; Purbeck and Bramley

Fall, 154 lbs. ; Flint, 160 lbs. ; Marble, 169 lbs. ;

Granite, 210 to 218 lbs.

10 cubic ft. of Granite, 12 of marble, 15 of Yorkshire
 stone or 16 of Portland, weigh about 1 ton.

GLAZING:—**New sashes, best crown glass, per ft. super. :—**

Squares, 9 in. to 2 ft., 7d.; 2 to 4 ft. 8d. to 11d.

Inferior qualities, deduct 2d. to 4d.; if ground, add 3d.; if flatted, add 35 per cent.; circular work, add 65 per cent.

Patent plate-glass sashes, per ft. super. :—Best No. 4, $\frac{1}{8}$ -in. thick, weight 24 oz. : up to 1 sq. ft. 2s. 6d.

1 to 12 ft. 2s. 9d. to 3s. 9d.

Best No. 3, $\frac{1}{10}$ -inch thick, weight 21 oz.; $\frac{1}{8}$, 17 oz.; $\frac{1}{4}$, 13 oz.; for each size less deduct, per ft. super.

1d.; for seconds, deduct 3d.

Coloured glass, per ft. super. :—

Yellow and lemon 1s. 4d. to 2s.

Blue, red, orange, and purple 2s. to 2s. 6d.

Green 2s. 2d. to 2s. 8d.

Rosettes, per in. of width 5d.

Fluted glass, per ft. super. 1s. 4d.

Crown glass to old sashes, per ft. super., best, up to

3 ft. 6 in. 1s. 1d. to 1s. 6d.

Inferior qualities, deduct 2d. to 6d.

Horticultural glass, per ft. super. 4d. to 8d.**New lead lights, crown glass, per ft. super., in squares,**

6 in. x 4 in., 1s. 5d.; larger 1s. 3d.

Quarries to old lead lights, each 3d.**Squares, various sizes to ditto „ 3d. to 7d.****New leading old lights, per ft. super., 10d.; repairing 5d.****Puttying windows, per doz., 3d.; cleaning 6d. to 1s.****Polished plate glass, glazed, per ft. super., up to 2 ft.,**

2s. 1d. to 2s. 7d.; above 2 ft. 3s. 1d. to 5s.

Silvering, under 2 ft., per ft. super., 1s.; above 2 ft. 1s. 2d.**Rough plate glass, per ft. super., up to 100 inches long,** $\frac{1}{2}$ in. thick, 9d. to 1s. 3d.; $\frac{3}{4}$ in., 1s. 1d. to 1s. 9d.; $\frac{7}{8}$ in., 2s. 11d. to 4s.; 1 in., 4s. to 5s.; 1 $\frac{1}{2}$ in. 5s. to 6s.1 $\frac{1}{2}$ in. thick up to 80 in. long 6s. 2d. to 7s.

2 „ 60 „ 6s. 10d. to 8s. 6d.

Bending rough plate, medium size, per ft. super. 2s.**Ditto polished „ „ „ 3s.****Plate glass embossed, per ft. super. 5s.**

PAINTER :—

Common colours in oil, per yard super. :—

One coat, and knotting, 4d. ; two coats, and stopping,
8d. ; three coats, 11d. ; four coats, 1s. 1d. ; extra
coats, each 3d.

In party colours, add 2½d. ; if flatted, add 3½d. ; if
sanded 5d.

Grounds for imitations, add 1½d.

Grey, green, fawn, and warm tints, add 1d. to 3d.

Vermillion or lake, per yd. super., add 2s. 2d.

Imitation granite, or splashed work, per yd. super. 7d.

Mouldings or lines, per ft. lineal, 1½d. ; panel lines,
2½d. ; light and shade lines, 3d. ; mouldings, grained,
separate, 3d. ; cross banding, grained, separate 3½d.

If ladder work, charge generally double.

Skirtings, 8 in. wide, in oil once, per ft. lineal, 1½d. ;
4 coats, 4d. ; flatted, add 1d. extra, and above 8 in. ½d.

If wider, or in fancy colours, add in proportion.

Cornices, plain, 12 in. wide, once in oil, per ft. lineal, 3d.

4 coats, 5d. ; flatted, add 2d.

Enriched, friezes, &c., once in oil, per ft. super. 3½d.

4 coats, 7d. ; flatted, add 2½d.

If party-coloured, picked out, add 50 to 100 per cent.

Door and window reveals, under 9 in., once in oil, per
ft. lineal, 2d. ; 4 coats, 4d. ; if over 9 in. wide, add
30 per cent.

Strings, cills, plinths, copings, once in oil, per ft. lineal,
2d. ; 4 coats 6d.

Gutters and rain-water pipes, once in oil, per ft. lineal,
2½d. ; 4 coats, 5½d. ; finished green, add ½d.

For ladder work add in proportion to the difficulty of
access.

Handrails, newels, &c., once in oil, per ft. lineal, 1½d. ;
4 coats, 3d. ; grained, add 3½d. ; varnish, per coat,
add 1½d. ; cut in, add ¾d.

Sash frames, once in oil, each 9d.

4 coats, 1s. 9d. ; if grained oak, wainscot or mahog-
gany, satin or rosewood, add 1s. 10d. to 2s.

If Venetian, or large size, add 35 per cent.

PAINTER—*continued.*

Sash squares, once in oil, per dozen, 9d.; 4 coats, 1s. 11d.; flatted, add 4½d.; if different colour to frames, add	1½d.
If large sizes, add	4½d.
Ditto, wainscot or mahogany, cleaned with soap lees, and varnished, per dozen	2s. 10d.
Beads, ditto, per set, per window	1s. 6d.
Grained oak, wainscot, or mahogany, per dozen	1s. 5d.
Ditto, satin or rosewood, per dozen	1s. 10d.

Gilding:—

Oil-gold, plain work, per ft. super.	4s. to 6s.
Burnish, per ft. super.	5s. 3d. to 7s. 3d.
Oil-gold, per ft. lineal, ½ in., 2½d.; ¾ in., 4½d.; if double gilt, add	1d.
Add for extra girt, per ¼ in., per ft. lineal	¾d. to 1½d.
Carved work, once and a half to twice the above.	
Bronze mouldings, to 2 in. girt, per ft. lineal	2½d.
Imitations, per yd. super., wainscot or oak, 1s. 10d.; mahogany, 2s. 2d.; satinwood, 2s. 4d.; pollard oak, maple, coromandel, or rosewood, 2s. 11d.; yew tree or amboyna	3s. 4½d.
Mouldings of the same, or cut in, per ft. lineal, 1½d.; cross banding, ditto	2½d.
Light shaded, or broad ebony lines for panelling, per ft. lineal, 2d.; doubles shaded lines	2½d.
Athenian scroll or lotus corners, each	2s. 8d.

Marbling:—

Veined on white ground, per yd. super., 2s. 10d.; black and gold, Dove, or Bardella, 4s.; Siena, Brocatella, Venetian, French, or Green Verd, 5s. 8d.; Gholia antico, Oriental, or Verd Antique, 7s.; Lapis lazuli, or blue and gold	7s. 6d.
If to plain columns, add 2s. 6d.; if to fluted	3s. 10d.
Imitation statuary, in Japan, for capitals and bases, each	11s. 6d.
Charge the cost of one square yd. of imitation work or marbling, for the same work to one dozen sash squares, or to one and a half sash frames.	

PAINTER—continued.**Varnishing :—**

Spirit varnish, each coat, per yd. super., 6½d.; copal, one coat, 10d.; three coats	1s. 7d.
Sash squares, spirit varnish, each coat, per dozen, 5d.; copal, one coat, 7d.; three coats	1s.
Cleaning and sizing old work, per yd. super., 6½d.; sash squares, per dozen	9d.
Hand polishing, plain work, per ft. super., 6d.; to columns, 1s. 2d.; if fluted	1s. 9d.
French polishing, per ft. super., 9d.; handrails, newels, &c., per ft. lineal	4½d.
Letters, plain, per in., ½d. to 2½d.; sunk, ¾d. to 5d.; bronzed and gold, 1d. to 2½d.; gold, to 12 in., 2½d. to 4d.; if shadowed, add ½d.; if double ditto	1d.
Egyptian, Old English, German text, or ornamental letters, per in., plain, ¾d. to 5d.; sunk, 1d. to 5½d.; bronzed, relieved with gold, 2d.; gold, to 12 in.	1½d. to 5d.
If shadowed, add ½d.; if double shadowed, 1d.; if to show projection	2d.
Letters enamelled in gold, on glass, per in.	6d. to 9d.

Labour :—

Painter, per hour, 9½d.; per day	7s. 6d.
French polisher, per hour, 9d.; per day	7s.

Materials :—

Common colours, per lb.	6½d.
Putty	2d.
" Cement	6d.
Brushes, each	4s.
Tools	1s. to 2s.

Charge labour only to painters' work at one-third the prices given above.

Charge for 3 sash frames the same as for 2 dozen sash squares.

PLUMBER :—**Labour :—**

Plumber, per hour, 1s.; per day	10s.
Labourer	5s.

PLUMBER—*continued.*

Materials :—

Solder, per lb.	10d. to 1s.
Block tin „	1s. 6d. to 1s. 7d.
Wall hooks, per dozen	1s. 6d.
Leaded nails „	1s.
Large „ „	2s.
Clout nails, per C.	3d.
Cast lead, per cwt.	25s.
Milled lead „	27s.
Ditto, cut to size, per cwt.	30s.
Ditto, in flats and gutters, per cwt.	32s.
Ditto, in flashings „	34s.
Allowed in exchange „	16s.
Cistern heads, square, 12s.; capped, 20s.; ornamented	32s.
5-lb. lead hoppers, each	10s.
Traps „	15s.
Service boxes „	9s.
Saves „	7s.

Joints, including labour and materials :—

$\frac{1}{2}$ in. to 2 in., each	1s. 11d. to 4s.
4 in. to 6 in. „	3s. to 4s.
Soldered pipes, per ft. lineal, $1\frac{1}{2}$ in. to 2 in.	1s. to 2s. 10d.

Lead water pipes, at per ft. lineal :—

	$\frac{1}{2}$ in.	$\frac{3}{4}$ in.	1 in.	$1\frac{1}{2}$ in.	$1\frac{1}{2}$ in.	2 in.	$2\frac{1}{2}$ in.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Middling :	5 $\frac{1}{2}$	8	1 1	1 3	1 8	2 4	3 0
Strong :	6	10	1 4	1 8	2 0	2 10	3 9

Rain-water pipes, incl. flaps and collar :

	3 in.	$3\frac{1}{2}$ in.	4 in.
	s. d.	s. d.	s. d.
Weight, 6 lbs. per ft. lineal	2 0	2 2	2 5
Ditto, 7 „ „	2 2	2 5	3 0

Socket pipes for sinks : Weight— 6 lbs. 7 lbs.

	s. d.	s. d.
2 inch, per ft. lineal	1 8	1 10
3 „ „	2 3	2 6
4 „ „	2 10	3 4
Funnel pipes, 4 inch, per ft. lineal	2 7	3 1
5 „ „	3 4	3 10
6 „ „	4 8	5 2

PLUMBER—continued.

Common lead pumps, complete, $2\frac{1}{2}$ in. to 4 in., each	35s. to 45s.
Lead force-pumps, complete, $2\frac{1}{2}$ in. to 4 in., each	60s. to 120s.
Hydraulic pumps, complete, each, 2 in. 90s., 3 in. 185s., 4 in.	185s.
Pumps for deep wells, on square tails, and iron bows, complete, each, $2\frac{1}{2}$ in. to 4 in.	110s. to 175s.
Pan water closet, and valve, complete	35s.
Ditto, ditto, patent ditto	52s. to 120s.
Valve water closet	92s. to 130s.
Lead air traps, brass gratings, each	1s. 6d. to 2s. 9d.
Stopcocks, $\frac{1}{2}$ in. to $1\frac{1}{2}$ in.	2s. 3d. to 12s. 6d.
Ditto, large, per lb.	2s.
Bib and ball cocks, $\frac{1}{2}$ in. to $1\frac{1}{2}$ in., each	2s. 9d. to 16s. 6d.
Copper balls and wrought rods, $4\frac{1}{2}$ in. to 6 in., each	2s. 6d. to 4s.
Closet basins, each, plain pan, 7s.; hopper, 9s.; blue	12s.
Fan and mounting, add	2s.
Wash-hand basin, washer and chain, plain, 5s. 6d.; blue	7s. 6d.
1 cubic foot of lead weighs 707 lbs.	

PAVING:—

Aberdeen granite paving, new work:—		3 in. course	5 in. course
		s. d.	s. d.
5 in., per yd. super.	16	6	9 6
7 " "	19	0	12 0
8 " "	21	0	14 3
9 " "	23	0	15 6
Aberdeen granite kerbs, set, per yd. lineal, 12 in. \times 6 in.			
to 8 in.			5s. 6d. to 6s. 6d.
Ditto, ditto, channel stones, 7 in. \times 5 in., per yard linl.			4s.
Broken granite, per yd. cube			15s. to 19s.
Concrete in foundations, 6 of gravel to 1 of lime, per yd. cube			7s. 6d.
Paviour, per hour, 10d.; per day			8s.
Labourer " 7d.; "			6s.
Navigator " 8d.; in water			9d.

PAVING—continued.**Labour :—**

Old paving taken up and relaid, with gravel, and making good the ground, per yd. super.	. .	1s. to 1s. 6d.
Stripping or paving only	„ . .	3d. to 8d.

Materials :—

Clay	per yd. cube delivered . . .	6s.
Unscreened gravel	„ „ . . .	6s.
Screened ballast	„ „ . . .	6s. 6d. to 7s. 6d.
Sea cobbles	per ton „ . . .	15s.
Aberdeen granite	„ „ . . .	30s. to 32s.
Grout to granite paving, per yd. super.	. . .	8d.

Hire :—

Man, horse, and cart, per day	11s. 6d.
Man, 2 horses „ „	18s.
Seyssel asphalt pavement, $\frac{1}{2}$ in., per yd. super., 6s. ; 1 in.	9s.
In small quantities, add	1s.
If on concrete foundations, add, per yd. super. . .	1s.

PLASTERER :—**Measured work, per yd. super. :—**

	straight	circular
	s. d.	s. d.
Render	0 6	0 7
Ditto, and set	0 10	1 0
Ditto, float and set	1 2	1 4
Ditto, 2 coats and set	1 0	1 3
Lathing, single fir	0 9	1 0
Lath and plaster	1 1	1 5
Ditto, ditto, and set	1 6	1 10
Ditto, ditto, float and set	1 10	2 2
If double laths, add	0 6	..
Pugging $1\frac{1}{2}$ in. on boarding	0 7	..
Ditto, ditto, on single fir-laths	1 4	..
Plaster floor, 3 coats, $2\frac{1}{2}$ in.	3 2	..
Stucco, bastard, on laths	2 0	2 9
Ditto, ditto on brick	1 4	1 7
Ditto, trowelled „	1 6	1 10
Ditto, ditto, on laths	2 2	2 9

PLASTERER—continued.

External render and rough cast, per yd. super	11d.
Ditto, ditto, ditto, and float	1s. 3d.
Ditto stucco of hydraulic or Dorking lime and sharp sand, jointed, per yd. super.	1s. 10d.
Ditto, if circular work, add	2d.
Ditto, if on lath, straight, add	8d.
Ditto, ditto, circular, add	9d.
Ditto, rough render, cement, and sharp sand, p. yd. sup.	1s. 8d.
Plain face ditto, jointed	1s. 10d.
If on lath with one coat lime and hair, add	1s. 2d.
If double lath, ditto, add	2s. 2d.
Mastic, plain face, jointed	3s. 9d.
If circular, add	7d.
Limewhite, one coat	2d.
Ditto, two coats	2½d.
Wash, stop, and white	3½d.
Ditto, claircolle and white	4d.
Ditto, ditto, ditto, if to old and dirty work, add	1d. to 2d.
Wash, stop, and common colours per yd. super.	4½d.
Ditto, richer colours	5d. to 9d.
Ditto, fresco	10d.
Distemper, wash, stop, and waterwhite	4d.
Ditto, in colour	5d. to 1s.
If one coat in oil, add	3d.
Ditto, turps, add	4d.
If claircolled, add	35 per cent.
Cornices :—	
Washed and stopped, per ft. lineal	1d.
Ditto, white	2d.
If enriched, add	1d. to 1½d.
Labour :—	
Plasterer, per hour, 10½d.; per day	8s. 6d.
Labourer " 7d.; "	6s.
Hawkboy " 4d.; "	3s. 6d.
Modeller " 1s.; "	10s.
Materials :—	
Lime and hair, per hod	9d. to 10d.
Fine stuff	1s. 3d.

PLASTERER—continued.**Materials :—**

Putty, per hod	1s. 7d.
Roman cement, per bushel	1s. 6d. to 2s.
Portland „ „	2s. 9d.
Marble „ „	4s. 6d. to 7s.
Parian „ „	4s. 9d. to 7s. 6d.
Stucco, per hod	1s. 6d.
Mastic, per cwt.	5s.
Linseed oil, per gallon	3s. 9d.
Ditto, boiled, „	4s. 9d.
Chalk lime, per bushel	9d.
Stone „ „	10d.
Sand „ „	4d.
Plaster, per bag	10d.
Ditto, fine „	1s.
Laths, per bundle	2s.
Ditto and nails, per bundle	2s. 6d.
Ditto, ditto, double „	4s. 8d.
Whiting, per cwt.	2s.
„ best „	2s. 6d.
Hair, per lb., 2d. ; per cwt.	15s.
Single size, per gallon, 9d. ; per firkin	3s. 6d.
Double „ per lb., 3d. ; „	5s.
Ditto, ditto, per gallon	1s.
Blue black, per lb.	4d.
Whitewash and size, per pail	1s.
Common colour „ „	1s. 6d.
Other colours „ „	2s. 6d. to 4s.

SLATER :—**Welsh slating, all materials, per square :—**

Doubles, 30s. to 32s. ; Ladies	30s. to 32s.
Countess, 32s. to 34s. ; Duchess	35s. to 36s.
Queens, 38s. to 40s. ; Imperials	45s. to 47s.
Westmoreland	60s. to 62s.

Slate slabs, per ft. super. :—

Best, $\frac{1}{2}$ in., 8d. ; $\frac{3}{4}$ in., 11d. ; 1 in.	1s. 8d.
$1\frac{1}{2}$ in., 1s. 8d. ; 2 in., 2s. 4d. ; 3 in.	3s. 6d.

SLATER—continued.

Slate cisterns, fitted and fixed, per ft. super. :—

4 in. deep, $\frac{3}{4}$ to 2 in. thick	2s. to 4s.
Mangers, planed, 3 ft. 6 in. to 6 ft., each	30s. to 90s.
Steps and risers, per ft. lineal, $1\frac{1}{2}$ in., 1s. 10d. ; 2 in.	2s. 7d.

Labour :—

Slater, per day, 8s. 6d. ; per hour	10d.
Labourer " 5s. 6d. ; "	7d.
Boy " 3s. 6d. ; "	4d.
New slating, per square	6s. 6d. to 9s. 9d.
Old " stripped and relaid, per square	11s. to 17s.

Materials :—

Ladies slates, per M.	5l. 10s.
Countess " "	11l. 10s.
Duchess " "	16l.
Slates, with copper nails, each, Ladies, 4d. ; Countess, 5d. ; Duchess	6d.
Lime and hair, per hod	9d.
Compo fillet, per ft. lineal	2d.
Slate ribbing for ridges and hips, per ft. lineal, $5\frac{1}{2}$ in., 6d. ; 6 in., 7d. ; 7 in.	8d.
Ditto, ditto, with roll, complete, per ft. lineal, $5\frac{1}{2}$ in., 1s. ; 6 in., 1s. 2d. ; 7 in.	1s. 4d.
Roofing felt, per ft. super	1d.

Memoranda :—

1,200 slates to the thousand.

Ladies, 16 in. \times 8 in. ; Countess, 20 in. \times 10 in. ;Duchess, 24 in. \times 12 in.Slate slab, $\frac{1}{2}$ in., weighs 7 lbs. per ft. super.

150 ft. super. in. slate slabs weigh about 1 ton.

One square of Ladies slates weigh 5 cwt. ; Countess,

 $5\frac{1}{2}$ cwt. ; Duchess, 6 cwt.

A thousand of slates will cover :

10 squares if Duchess, $7\frac{1}{2}$ squares if Countess, $4\frac{1}{2}$ " if Ladies, or $2\frac{1}{2}$ " if doubles.One ton of Queens or Imperials will cover $2\frac{1}{2}$ to $3\frac{1}{2}$ sq.

Westmoreland, 2 squares.

SMITH :—

Cast-iron work, per cwt. : in furnace bars and sewer grates, 9s. to 20s. ; railing bars, $\frac{1}{2}$ to $\frac{3}{4}$, 12s. to 27s. ; girders and columns, 9s. to 11s. ; hollow columns, area and stable gratings and frames, gas-posts, &c., 10s. to 25s. ; small doors and frames, 11s. to 13s. ; sashes and frames, 14s. to 20s. ; balcony panels, 20s. to 30s. ; coping, 16s. to 18s. ; gates, 18s. ; fancy patterns	25s.
Wrought-iron work, per lb. : in chimney bars, 3d. ; cramps, railing, fancy heads, columns with caps and bases, 2 $\frac{1}{2}$ d. ; ties with nails and staples, rings and shoes, screw bolts and nuts, 6d. ; area gratings and frames, 4d. ; ditto, ditto, to open, and brackets 5d. ; balusters, strapped ; small screw bolts and nuts, post chains, hook and eye hinges, shutter and sky-light bars, 6d. ; casements, handrails, and balusters	7d.
Cast-iron gutters, per yard lineal :—	
3 in. 9d. ; 4 in. 11d. ; 5 in. 1s. 3d. ; 6 in.	1s. 10d.
Cast-iron pipes, per yard lineal :—	
2 in. 1s. ; 3 in. 1s. 6d. ; 4 in. 2s. 6d. ; 5 in. 3s. 6d. ; 6 in.	4s.
Cast-iron heads, from 2 in. to 6 in., each : 1s. 3d. to 4s. ; shoes, 11d. to 3s. 4d. ; elbows	1s. to 3s. 6d.
Galvanised iron gutters, per ft. lineal: 3 in. 3d. to 4d. ; 4 in. 4d. to 5d. ; 5 in.	5d. to 7d.
Galvanised iron pipes, p. ft. l. : 2 in. 5d. ; 3 in. 8d. ; 4 in.	15d.
Galvanised iron rain-water heads, each : 2 in. 2s. to 2s. 6d. ; 3 in. 2s. 6d. to 3s. 3d. ; 4 in.	3s. 6d. to 4s. 6d.
Brackets to gutters, per lb.	6d.
Wrought-iron eaves gutter, painted, per yard lineal : 3 in. 7d. ; 4 in. 8d. ; 5 in.	1s.
Elbows, each : 3 in. 1s. ; 4 in. 1s. 4d. ; 5 in.	1s. 10d.
Gas and water tubes, per yard lineal, in lengths up to 12 ft. : $\frac{1}{2}$ in. 10d. ; $\frac{3}{4}$ in. 1s. 1d. ; 1 in. 2s. ; 1 $\frac{1}{2}$ in. 3s. 6d. ; 2 in.	5s. 8d.
Short lengths, 80 to 50 per cent more.	
Memoranda :—	
One cubic ft. of cast iron, weighs 480 lbs. ; wrought iron, 480 lbs. ; steel, 488 lbs.	

SMITH—continued.**Memoranda :—**

Wrought iron, 1 in. thick, weighs, p. ft. s., 40 lbs.

Weight of bar iron :—	Round. lbs. oz.	Square. lbs. oz.
$\frac{1}{2}$ in. per ft. run	0 10 $\frac{1}{2}$	0 13 $\frac{1}{2}$
1 " "	2 10	3 6
1 $\frac{1}{2}$ " "	5 14	7 8

Cast-iron work ranges from, per cwt. . . 9s. to 32s.

Wrought " " " . . 12s. to 40s.

BELLHANGER :—

Household bells, with cranks and copper wire, hung

complete, each 12s. 6d.

If with tubes, add 6s. 6d.

Labour, bellhanger, per hour 9 $\frac{1}{2}$ d.

Electric bells, each 15s. to 40s.

ZINC WORKER :—

Best malleable sheet zinc, with rolls, laid complete, per

ft. super. :—	Flats.	Gutters, Hips, &c.	Verandahs.
	s. d.	s. d.	s. d.
10 gauge 14 oz. per ft.	0 6	0 6 $\frac{1}{2}$	0 8
11 " 16 "	0 7	0 7 $\frac{1}{2}$	0 9
12 " 18 "	0 7 $\frac{1}{2}$	0 8	0 10
13 " 20 "	0 8	0 8 $\frac{1}{2}$	0 11
16 " 26 "	0 10	0 10 $\frac{1}{2}$	1 0 $\frac{1}{2}$
Rain-water gutters, p. yd. lin. : 2 in. 11d. ; 3 in. 1s. 4d. ;			
4 in. 1s. 10d. ; 5 in.			2s. 6d.
Heads, each : 2 in. 3s. to 4s. ; 3 in. 4s. to 6s. ; 4 in. 5s.			
to 8s. ; 5 in.			7s. to 10s.
Shoes, each : 2 in. 2s. ; 3 in. 3s. ; 4 in. 4s. ; 5 in.			5s.
Rain-water pipes, per yd. lin. : 2 in. 1s. 6d. ; 3 in. 1s. 9d. ;			
4 in. 2s. 3d. ; 5 in.			3s. 3d.
Stove pipes, 4 to 6 in., per yd. lineal			3s. to 4s.
Flues, 10 to 12 in.			7s. to 9s.
Cowls, each			6s. to 7s.

ZINC WORKER—*continued.*

Chimney heads, each	. . . . .	23s. to 26s.
Kitchen ditto	"	32s. to 36s.
Zinc, in rolls, caps, bell-tubes, per lb.	. . . . .	6d. to 7d.
Ditto bars for fans and lights	"	8d. to 9d.
Ditto perforated sheets, per ft. super.	. . . . .	5d. to 9d.
Ditto nails, per lb.	. . . . .	6d.
Ditto tacks, "	. . . . .	10d.
Solder	"	1s. 2d.
Zinc worker, per day, 8s. 6d. ; per hour	. . . . .	10d.
Labourer	" 5s. ; "	6d.
Galvanised iron roofing sheets, per ft. super., 2 ft. wide		
28 gauge, 4d. ; 31 gauge	. . . . .	8d.
Ditto, ditto, ridge capping, per ft. lineal	. . . . .	10d. to 1s.
Corrugated galvanised iron roofs, per sq., 18 gu. 72s. ;		
20 gu. 62s. ; 22 gu. 56s. ; 24 gu.	. . . . .	51s.
Corrugated galvanised iron sheets, per cwt.	. . . . .	27s. to 37s.
Flat	" "	25s. to 42s.

Memoranda :—

1 cubic ft. zinc	weighs 450 lbs.
1 " tin	" 455 "
1 " brass	" 524 "
1 " copper	" 562 "

PAPERHANGER :—

Common papers, 2 blocks, in 3 colours	. per piece	9d. to 2s. 6d.
Ditto	3 " 4 " . "	2s. to 2s. 6d.
Ditto, in rich colours, add	. . . . .	1s.
Satin papers, 3 blocks	. . . . .	3s. to 6s.
If extra blocks, add for each	. . . . .	2d.
Imitation wainscot or marbled papers	. " .	1s. to 3s.
Embossed satin papers	. . . . .	7s. to 9s.
Ditto, ditto, bronzed	. . . . .	11s. to 15s.
Crimson flock papers	. . . . .	12s. to 18s.
Ditto, ditto, bronzed	. . . . .	18s. to 25s.
Paper, lining	. . . . .	4d. to 1s.
Canvas	"	8s.
Hanging canvas lining, all materials	. " .	8s. 6d. to 5s.
Ditto lining paper	. . . . .	7d. to 9d.

COPPERSMITH :—

Sheet copper, per lb. 1s. 4d. to 1s. 9d.

Copper flats, gutters, and verandahs, all materials, fixed,

at per ft. super.: 12 oz. 1s. 8d. to 1s. 11d.; 16 oz. 2s. 2d.

to 2s. 5d.; 20 oz. 2s. 7d. to 2s. 10d.

Copper pipes, per ft. lineal :—

2 in., weight $1\frac{1}{2}$ lb. 3s.

3 " " $2\frac{1}{4}$ " 4s. 6d.

4 " " 3 " 5s. 8d.

5 " " $4\frac{1}{2}$ " 9s.

Washing coppers, seamed, per lb. 1s. 5d.

Ditto, riveted, " 1s. 8d.

Copper speaking-pipe, per ft. lineal 7d. to 9d.

Copper gutters, 6 to 12 in., girt., per ft. lineal . 1s. 3d. to 2s. 2d.

If tinned, add 2d. to 3d.

Copper rain-water pipes, $2\frac{1}{2}$ to 4 in. diameter, per ft.

lineal 1s. 6d. to 2s. 6d.

Heads, each 8s. to 14s.

Brass tubing, per ft. lineal : $\frac{1}{4}$ in. 2d.; $\frac{1}{2}$ in. 4d.; 1 in.

9d.; 2 in. 1s. 6d.

Ditto, per lb. 1s. 3d. to 1s. 8d.

Copper baths, with pipes complete, about . . . 16l. to 20l.

PERSONAL PROPERTY AND EFFECTS.

APPRAISER AND INTERIORS.

Closet fronts, painted and fixed, with doors, &c., per ft. super.	1s. 6d. to 1s. 9d
Chimney boards, the frame canvassed and papered, 3 ft. square, each	7s. 6d. to 10s.
Ditto ditto, panelled and painted	10s. to 12s.
Corn-bins, or corner cupboards, fixed, per ft. super. 1s. 2d. to 1s. 6d.	
Counters, 1½ in. deal tops, panelled fronts, painted, 33 in. wide by 36 in. high, per ft. lineal	10s. to 12s.
Or measured, per ft. super.	1s. 9d. to 2s.
Add for flaps and shelves, according to circumstances, per ft. lineal	1s. to 2s.
Ditto extra for Honduras mahogany top, finished, p. ft. s.	1s. 2d.
Ditto, ditto, Spanish " " "	2s. 10d.
Ditto, ditto, if polished " " "	6d.
Ditto, ditto, 1 in. wainscot "	11d. to 1s.
Hanging flaps, &c., each	1s. 6d. to 2s.
Doors, 2 panel, 1 in. deal, painted, about 6½ × 3 ft., each	18s. to 21s.
Ditto, bead butt, and moulded or square "	24s. to 25s.
Ditto, 1½ in. deal, and 4 to 6 panel "	25s. to 32s.
Baize doors, 7 × 3 ft., 1½ in., solid or panelled, with brass spring hinges, &c., covered in baize or cloth, each, from	4l.
Ditto, second cloth and brass mouldings, or glass panel	5l. to 7l.
If finished one side, and baize, hinged for fixing, &c., from	2l. to 3l.
Dressers, potboards, and bearers, with drawers, legs, and 3 rows of shelves, cut standards, painted and fixed, and 2 ft. wide, per ft. lineal	21s.
Without shelves "	17s.

APPRAISER AND INTERIORS—*continued.*

Dresser top, 2 ft. wide, per ft. lineal	2s. 2d.
Ditto, with drawers, 2 ft. wide, from	6s. 6d.
Laundry drying racks, rails and frame, per ft. super. . .	8d. to 10d.
Ironing-boards, clamped and hung, with style, and iron legs, $3\frac{1}{2} \times 6$ ft., per ft. super.	1s. to 1s. 4d.
Seat forms, per ft. lineal	1s.
Kitchen tables, 4 inch elm tops, complete, with drawer, frame, and turned legs, per ft. super.	3s. 6d. to 5s.
Ditto, top only, per ft. super., 2s. ; if with two drawers, add	12s.
Washing and kneading troughs, bevelled, 3 ft. by 16 in. deep, per ft. lineal	7s. 6d.
Hat-rail and pins, mounted, per ft. lineal	8d. to 9d.
Skylight, painted and fixed, frame and sash, per ft. sup.	9d. to 1s. 4d.
Glazing to ditto	6d. to 8d.
Meat safes and shelves, 6 ft. high, 2 ft. wide, fly side wired and painted, 2 ft. deep and door wide, p. ft.	40s. to 60s.
Shelves, wrought deal, fixed and painted, per ft. super. : $\frac{3}{4}$ in. 9d. ; 1 in. 1s. ; $1\frac{1}{2}$ in.	1s. 3d.

APPRAISER AND EXTERIORS.

Outbuildings and sheds, weatherboarded, including quartered scantlings, $4 \times 2\frac{1}{2}$, as may be, per ft. sup.	9d. to 1s.
Lathed and plastered inside, per ft. super.	2d.
Rafter, calculated at 12 ft. bearing, scantling $5\frac{1}{2} \times 2\frac{1}{2}$, per ft. super.	8d. to 10d.
Roofs, per ft. super., pantiled, 4d. ; plaintiled	6d.
Ditto, slated per ft. super.	4d. to 6d.
Ditto, rafters	6d.
Tie beam, 7×8 , 5 ft. bays	$1\frac{1}{2}$ d.
Celling joists, 4×2 , 12 in. centre to centre	2d.
Ditto lath and plaster, finished	2d. to $2\frac{1}{2}$ d.
Boarding to flats, rough deal : $\frac{1}{2}$ in. 2d. ; $\frac{3}{4}$ in. $2\frac{1}{2}$ d. ; 1 in. 3d. ; 2 in. 6d. per ft. super.	
Joists to flats, $7 \times 2\frac{1}{2}$, 1 ft. apart, per ft. super.	3d.
Enclosed seats for stables, rising flaps, elbows, and backs, $1\frac{1}{2}$ in. deal, painted, &c., per ft. lineal	22s.

AGRICULTURAL IMPLEMENTS :—

Wood plough, swing	2 <i>l.</i> 5 <i>s.</i> to 3 <i>l.</i> 3 <i>s.</i>
Extras : 1 wheel, 5 <i>s.</i> to 10 <i>s.</i> ; 2 wheels, 12 <i>s.</i> 6 <i>d.</i> to 17 <i>s.</i> 6 <i>d.</i> ; skim coulter, 5 <i>s.</i> ; steel breast	7 <i>s.</i> 6 <i>d.</i>
Iron plough, solid beam, light, 2 <i>l.</i> 4 <i>s.</i> to 3 <i>l.</i> ; 1 wheel, 2 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> to 3 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> ; 2 wheels	3 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i>
Newcastle, swing, 4 <i>l.</i> to 5 <i>l.</i> ; 1 wheel, 4 <i>l.</i> to 5 <i>l.</i> ; 2 wheels	4 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i> to 5 <i>l.</i> 7 <i>s.</i> 6 <i>d.</i>
Extras : wrought frame, 5 <i>s.</i> to 10 <i>s.</i> ; steel breast, 7 <i>s.</i> 6 <i>d.</i> to 15 <i>s.</i> ; skim coulter, 5 <i>s.</i> to 6 <i>s.</i> ; stubble chain and weight	2 <i>s.</i>
Scotch, swing, 5 <i>l.</i> 15 <i>s.</i> ; 1 wheel, 6 <i>l.</i> ; 2 wheels	6 <i>l.</i> 10 <i>s.</i>
Double furrow, 2 wheels, 6 <i>l.</i> to 7 <i>l.</i> ; malleable frames, extra	10 <i>s.</i>
Paring plough, 2 wheels	5 <i>l.</i> to 6 <i>l.</i> 5 <i>s.</i>
Subsoil plough	4 <i>l.</i> 10 <i>s.</i> to 8 <i>l.</i>
Moulding and ridging plough, swing or wheeled	2 <i>l.</i> 15 <i>s.</i> to 5 <i>l.</i> 10 <i>s.</i>
Potato plough	3 <i>l.</i> to 5 <i>l.</i> 15 <i>s.</i>
Turnwrest plough, swing or wheeled	6 <i>l.</i> 15 <i>s.</i> to 12 <i>l.</i> 10 <i>s.</i>
Plough, trench and subsoil plough in one	6 <i>l.</i> to 10 <i>l.</i> 10 <i>s.</i>
Shares, per dozen	7 <i>s.</i> to 10 <i>s.</i>
Whippletrees : wood, 3 <i>s.</i> 6 <i>d.</i> to 20 <i>s.</i> ; iron	5 <i>s.</i> 6 <i>d.</i> to 40 <i>s.</i>
Draught chains	10 <i>s.</i> 6 <i>d.</i> to 21 <i>s.</i>
Plough sledge	10 <i>s.</i> to 12 <i>s.</i> 6 <i>d.</i>
Steam ploughing machinery, viz. :—	
Two 10-h.p. traction and winding drum engines, complete	1,130 <i>l.</i>
One 4-furrow plough	92 <i>l.</i>
One 7-tine cultivator	60 <i>l.</i>
800 yds. steel rope and 10 porters	94 <i>l.</i>
Water cart, pump, hose, &c., complete	25 <i>l.</i>
Two 14-h.p. traction and winding drum engines, complete	1,300 <i>l.</i>
Stationary steam ploughing machinery, viz. :—	
One 12-h.p. traction and winding drum engine, complete	620 <i>l.</i>
Automatic anchor, complete	55 <i>l.</i>
Steel rope, 10 large and 10 small porters, complete	193 <i>l.</i>
4-furrow plough, and 7-tine cultivator	152 <i>l.</i>

AGRICULTURAL IMPLEMENTS—continued.

Ploughing tackle, for use with ordinary portable engine, viz. :—

Windlass, snatch blocks and anchors, ropes, porters, implement and tools, complete	250 <i>l</i> .
Agricultural locomotive engines from 6-h.p., 300 <i>l</i> , up to 12-h.p.	475 <i>l</i> .

Another system of steam ploughing machinery :—

Double engines—two single and double cylinder locomotive engines—12-h.p., single cylinder, 1,180 <i>l</i> .; 20-h.p., double cylinder, 1,700 <i>l</i> .; 25-h.p. double cylinder, 1,900 <i>l</i> .; 30-h.p., double cylinder	2,300 <i>l</i> .
Single 10-h.p. locomotive engine	420 <i>l</i> .
800 yds. steel wire rope, for double engine system	84 <i>l</i> .
8 travelling rope porters	24 <i>l</i> .
Water cart and hose	25 <i>l</i> .
Sleeping van	65 <i>l</i> .

Windlass and tackle for single engine system, viz. :—

1,600 yds. steel wire rope, blocks, anchors, porters, and tools complete, with 3-furrow plough and 5-tine cultivator	268 <i>l</i> .
Balance ploughs, with steel skifes: 3-furrow, 74 <i>l</i> .; 4-furrow, 92 <i>l</i> .; 6-furrow, 113 <i>l</i> .; 8-furrow	144 <i>l</i> .
Patent cultivators: 5-tine, 65 <i>l</i> .; 9-tine, 75 <i>l</i> .; 11-tine, 80 <i>l</i> .; 15-tine, 85 <i>l</i> .; 17-tine	110 <i>l</i> .
Reversing harrow, or extra strong grubber	90 <i>l</i> .
4-furrow land presser	10 <i>l</i> .
Cast-iron shares, per dozen, 11 <i>s</i> . to 12 <i>s</i> . 6 <i>d</i> .; mould boards, each, 15 <i>s</i> .; skifes, iron, 9 <i>s</i> . 6 <i>d</i> .; steel, 40 <i>s</i> .; slides	1 <i>s</i> .
Cultivator points, per dozen	11 <i>s</i> . to 27 <i>s</i> .
Steel wire rope, per yd.	1 <i>s</i> . to 2 <i>s</i> .
Horse power thrashing machines and gear, on travelling carriage :—	
Thrashing machines for 1 to 4 horses	16 <i>l</i> . to 33 <i>l</i> .
Carriage	6 <i>l</i> . to 14 <i>l</i> .
Dressing machine	11 <i>l</i> . 10 <i>s</i> .
Steam engines, vertical and horizontal, per h.p., from Masonry, brickwork, and fixing, extra, where necessary, according to circumstances.	7 <i>l</i> . to 15 <i>l</i> .

AGRICULTURAL IMPLEMENTS—continued.

Steam threshing machines, with beaters, straw shakers,
and corn screens, complete :—

Single blast, 4 ft. drum, for 5-h.p. portable engine	. 95 <i>l.</i> to 105 <i>l.</i>
Ditto, 4 ft. 6 in. " 6-h.p. "	. 100 <i>l.</i> to 110 <i>l.</i>
Ditto, 5 ft. " 8-h.p. "	. 110 <i>l.</i> to 120 <i>l.</i>
Double blast, 4 ft. 6 in. " 8-h.p. "	. 125 <i>l.</i> to 135 <i>l.</i>
Ditto, 5 ft. " 10-h.p. "	. 150 <i>l.</i> to 160 <i>l.</i>

If fitted for threshing rape seed, extra : 48 in. drum,

7*l.*; 54 in. drum, 7*l.* 10*s.*; 60 in. drum 5*l.*

Chaff-blowing apparatus and 2 bags, extra 5*l.*

Straw elevator 40*l.* to 55*l.*

Connections to ditto 2*l.* to 3*l.*

Harvest elevator, 1 horse, with gear and travelling

wheels 30*l.* 10*s.*

Elevator alone 13*l.*

Horse gear :—

For one horse, from 10*l.* to 16*l.*

Ditto, two horses " 15*l.* to 27*l.*

Ditto, four " " 28*l.* to 44*l.*

Ditto, six " " 35*l.* to 47*l.*

Winnowing machines, from 5*l.* to 16*l.*; for steam power 20*l.*

Iron harrows, 3 and 4 beam, from 2*l.* 15*s.* to 6*l.*

Ditto, jointed " 3*l.* 3*s.* to 6*l.* 5*s.*

Land rollers, 3 cylinders, diameter 10 in. to 24 in.;

width, 6 ft. 6 in. 7*l.* to 21*l.*

Clod crushers, 2 ft. 6 in. diameter, and 5 ft. to 7 ft.

wide 11*l.* 10*s.* to 22*l.*

Travelling wheels, extra 2*l.* to 3*l.*

Press wheel roller, 15 in. to 26 in. diameter, 5 ft. to

8 ft. wide 6*l.* 15*s.* to 21*l.*

Double shafts and scrapers, each, per set, extra 25*s.*

Reaping and mowing machine 18*l.* to 40*l.*

Mowing machine 15*l.* to 20*l.*

Reaping machine, for one or two horses 12*l.* 10*s.* to 26*l.*

Self-acting side-delivery reaper 27*l.* to 32*l.*

Hay-making machine, 1 horse 10*l.* to 17*l.*

Ditto, 2 horses 16*l.* to 20*l.*

Horse rake 8*l.* to 15*l.*

AGRICULTURAL IMPLEMENTS—*continued.*

Zigzag harrows, 2, 3, and 4 beam, per set	50s. to 120s.
Ditto, drag harrows, per set	95s. to 130s.
Rotatory harrows : single, 3l. ; double	6l.
Drag harrow, handled, 3 and 4 beam	95s. to 140s.
Chain or flexible harrow : 1 horse, 35s. to 55s. ; 2 horse	65s. to 90s.
Turnip harrow	110s.
Horse hoe, 55s. to 80s. ; steerage ditto	125s. to 210s.
Ditto, 6 to 11 rows	15l. to 22l.
Extirpator	9l. to 12l.
Furrow rolls	42s. to 50s.
Broadcast seed barrow, 7½ ft. to 14 ft.	50s. to 70s.
American hay-gatherer, 9½ ft. to 12 ft.	35s. to 55s.
Cup drill for root crops, 1 and 2 rows	50s. to 80s.
Ridge drill for roots, 2 rows	10l. 10s.
One-horse turnip and manure drill	16l. 10s.
Lincoln revolver drill	20l. to 25l.
Turnip and mangold seed drill, with manure barrel and scrapers, 4 to 7 rows	25l. to 35l.
Corn drill, 6 to 13 rows	16l. to 24l.
Suffolk corn and seed drill, 6 to 26 rows	19l. to 38l.
General purpose drill, 8 to 15 rows	36l. to 58l.
Manure distributors, 6 to 12 ft.	5l. to 12l.
Cultivators, grubbers, scarifiers	6l. to 16l.
Suffolk cart, pony, to carry 1 ton	10l.
Ditto, 1 horse „ 25 to 30 cwt.	11l. to 16l.
Ditto, 2 horses „ 2 to 3 tons	16l. to 20l.
Harvest ladders to ditto, extra	30s.
Ditto, frames, ditto	40s.
Waggons, 3 to 6 tons, with pole or shafts	30l. to 44l.
Patent axles and oil boxes, extra	50s.
Double break „	60s.
Ditto, shafts „	30s.
Harvest ladders „	30s.
Side and end boards „	40s.
Drain chain and shoe „	20s.
Galvanised-iron lift pumps for liquid manure, each	45s. to 70s.
Iron liquid manure or water carts, 100 to 250 gallons	16l. to 33l.
Portable pump and hose to ditto, extra	3l. to 7l. 10s.

AGRICULTURAL IMPLEMENTS—*continued.*

Mud carts	12 <i>l.</i> to 14 <i>l.</i>
Road watering carts, iron, 100 to 300 gallons	17 <i>l.</i> to 35 <i>l.</i>
Pump and hose to ditto, extra	7 <i>l.</i>
Barrel water carts, double levers and valves	32 <i>l.</i> to 35 <i>l.</i>
Rotary corn screen	12 <i>l.</i> 12 <i>s.</i> to 15 <i>l.</i>
Ditto, with blower or fan	16 <i>l.</i> to 28 <i>l.</i>
Portable grinding mills :—	
Single, 24 to 54 in. diameter	26 <i>l.</i> to 110 <i>l.</i>
Combined with dressing apparatus, extra	15 <i>l.</i> to 25 <i>l.</i>
Double, 36 to 54 in. diameter	120 <i>l.</i> to 220 <i>l.</i>
Dressing apparatus, extra	40 <i>l.</i> to 45 <i>l.</i>
Loose pulley, extra	35 <i>s.</i> to 55 <i>s.</i>
Crane for lifting stones, extra	6 <i>l.</i> to 9 <i>l.</i>
Bruising machines, for hand or power	5 <i>l.</i> to 12 <i>l.</i>
Ditto, for horse or steam power	13 <i>l.</i> to 48 <i>l.</i>
Universal mill	2 <i>l.</i> 12 <i>s.</i> 6 <i>d.</i>
Oat and bean mill	30 <i>s.</i> to 9 <i>l.</i> 10 <i>s.</i>
Oilcake breaker	3 <i>l.</i> to 36 <i>l.</i>
Combined bean and oat mill and cake breaker	7 <i>l.</i> to 9 <i>l.</i>
Chaff cutter :—	
2 knives, hand only	2 <i>l.</i> to 10 <i>l.</i>
Knives, each	3 <i>s.</i> 6 <i>d.</i> to 5 <i>s.</i>
Hand or power	7 <i>l.</i> to 15 <i>l.</i>
Knives, each	5 <i>s.</i> to 6 <i>s.</i>
For power only, large size, 3 knives	12 <i>l.</i> to 25 <i>l.</i>
Knives, each	7 <i>s.</i> to 8 <i>s.</i>
Travelling carriage to ditto	16 <i>l.</i>
Root pulper	2 <i>l.</i> to 6 <i>l.</i> 10 <i>s.</i>
Turnip cutter	3 <i>l.</i> to 7 <i>l.</i>
Iron horse troughs, 15 in. wide by 11 in. deep, 3 to 8 ft. long, per ft. in length	7 <i>s.</i> to 8 <i>s.</i> 6 <i>d.</i>
Ditto round cattle troughs : 25 gallons, 22 <i>s.</i> 6 <i>d.</i> ; 45 gal- lons, 37 <i>s.</i> ; 90 gallons	60 <i>s.</i>
Ditto sheep troughs, 72 gallons	50 <i>s.</i>
Iron oblong troughs 12 „	8 <i>s.</i> 6 <i>d.</i>
Ditto hog troughs, 8 in. to 15 in. wide, and 1 ft. to 12 ft. long, various sizes	2 <i>s.</i> 3 <i>d.</i> to 45 <i>s.</i>
Or per ft. in length	2 <i>s.</i> 3 <i>d.</i> to 3 <i>s.</i> 9 <i>d.</i>

ARICULTURAL IMPLEMENTS—*continued*.

Iron circular pig troughs, 6 to 11 partitions . . .	8s. 6d. to 20s.
Suffolk troughs, single and double, each . . .	7s. 6d. to 20s.
Ditto, circular	10s. to 18s.
Windsor troughs (superior), 3 ft. to 6 ft. long, each . . .	2l. to 3l.
Iron wheelbarrows, various sizes, each, painted, 22s. to 32s.; galvanised	30s. to 48s.
Ditto, sack barrows, each	12s. to 16s.
Weighing machines: to weigh 3 cwt., 2l. to 3l.; 5 cwt.	3l. to 4l.
Inverted weighing machine, for corn, seeds, roots: to weigh 2 cwt., 2l. 15s.; 3 cwt., 4l.; 5 cwt.	6l.
Double weighing machine, with top and bottom weighing board, 3 cwt.	5l. 5s.
Self-acting and registering weighing and measuring machine	20l.
Japanned or galvanised wire netting, according to strength and size of mesh :—	
For game, 1 to 3 ft. high, per yd. lineal	1d. to 1s. 4d.
For poultry, 1 ft. 6 in. to 6 ft. high, per yd. lineal	1½d. to 2s. 6d.
For sheep, 3 ft. high (3 wire strands), p. yd. lin.	6d. to 11d.
Wrought-iron sheep hurdles, 2 yds. long, 2 ft. 8 in. to 3 ft. 4 in. high, 4 to 5 bars, each	2s. 9d. to 4s.
Ditto cattle hurdles, 2 yds. long, 3 ft. 6 in. high, 5 bars, each	4s. to 5s.
Ditto cattle hurdle, strong, 2 yds. long, and 3 ft. 9 in. high, 5 bars, each	5s. 6d. to 6s.
Ditto flat bar hurdles, 3 ft. 4 in. to 3 ft. 9 in. high, per yd. lineal	2s. 6d. to 3s. 6d.
Ditto sheep feeding hurdles, 3 ft. high, per yd. lineal	1s. 6d. to 4s.
Ditto continuous bar fencing, 3 ft. 4 in. to 4 ft. high, per yd. lineal	2s. to 2s. 6d.
Ditto, ditto, 4 ft. 6 in. to 6 ft. high, per yd. lineal	3s. to 4s.
Ditto strained wire fencing, 3 ft. 6 in. to 4 ft. high, per yd. lineal	1s. to 1s. 8d.
Ditto, ditto, 6 ft. high, per yd. lineal	2s. to 3s.
Cost of fixing continuous fencing, per yd. lineal	4d. to 5d.
Wrought-iron wicket gates, with pillars, 3 to 4 ft. wide, each	1l. to 1l. 10s.
Ditto field gates, with pillars, 9 ft. wide, each	80s. to 3l.
Ditto folding gates	4l. to 5l.

AGRICULTURAL IMPLEMENTS—continued.

Pass for footpaths	80s. to 50s.
Iron cart-horse stable divisions, ventilating ramp, sill, and post, per set	4l. to 6l. 6s.
Ditto cow stable divisions, 6 ft. by 4 ft. 8 in., per set	2l. to 2l. 15s.
Ditto, ditto, fittings, per set	3l. 2s. 6d.
Rick cloths, 8 x 6 yds. to 14 x 13 yds., each	6l. to 22l.
Poles, ropes, and pulleys, complete, per set	6l. 6s.
Steel wire rope, per yd. : 1½ in., 10½d. to 15d. ; 2 in., 14d. to 18½d. ; 2½ in.	1s. 3½d. to 1s. 8d.
Eyes for ditto, each	2s. 6d.
Crowbars and wooden levers, each	5s.
Corn rick stand, iron frame, 14 ft. diameter to 20 ft.	5l. to 10l.
Iron pillars and caps, for wooden frames, each	5s.
Rick ventilator	30s.
Screw lifting jack : 18 in. 2 tons, 32s. ; 24 in. 4 tons	42s.
Asphalting apparatus and tools, 75 to 120 gallons	15l. to 19l.
Churn, 1 quart to 40 gallons, ½ to 140 lbs. butter	3l. to 7l. 10s.
Cheese press, single screw and lever	52s. to 4l.
Ditto, double ditto	105s. to 210s.
Curd mill	21s. to 45s.
Fruit crushers, cider and wine presses, from	1l. to 5l.
Brewing apparatus, portable	10l. 10s. to 45l.
Sifting machines for ashes and cinders	2l. to 4l.
Cocoa-fibre netting (meshes various) per ft. super.	2d. to 4d.
Copper wire cord, per 100 ft.	10s. to 65s.
Stable Utensils :—	

Curry combs, 6d. to 1s. ; clipping combs, 6d. to 1s. 8d. ; scissors, 1s. 6d. to 2s. 6d. ; mane combs, 4d. to 8d. ; blacking brushes, 9d. to 1s. 6d. ; polishing brushes, 1s. to 2s. ; dirt brushes, 1s. to 2s. ; wash-leathers, 6d. to 2s. ; sponges, 6d. to 2s. 6d. ; chaff baskets, 2s. to 3s. ; sieves, 1s. 9d. to 2s. 6d. ; head stalls or collars, 5s. 9d. ; halter ropes, 6d. to 9d. ; balls, 1s. ; horse cloths, 5s. 6d. to 21s. ; rollers, 3s. 6d. to 5s. 6d. ; nose bags, cocoa, strapped, 3s. to 3s. 6d. ; oil bottles, 1 pt. to 2 gals., 6d. to 2s. 6d. ; cans, 9d. to 1s. 3d. ; lanterns, 1s. to 2s. 6d. ; singeing lamps, 2s. to 2s. 6d. ; cotton, per yd.

6d.

AGRICULTURAL IMPLEMENTS—continued.**Garden Implements, &c. :—**

Rakes, 1*s.* to 2*s.*; hoes, 10*d.* to 1*s.* 8*d.*; spades and shovels, 1*s.* 6*d.* to 2*s.* 9*d.*; forks, 1*s.* 10*d.* to 3*s.* 6*d.*; trowels, 6*d.* to 1*s.* 6*d.*; bill hooks, 1*s.* to 2*s.*; hatchets, 10*d.* to 3*s.*; sheep shears, 3*s.*; garden shears, 2*s.* 6*d.* to 4*s.* 6*d.*; ditto, long handles, 5*s.* to 7*s.*; garden syringes, 7*s.* 6*d.* to 18*s.*; hydropult, 42*s.*; wire flower stands, ornamental, japanned, green, 3*s.* to 10*s.* 6*d.*; watering cans, japanned, 7*d.* to 6*s.* 6*d.*; with long spouts, rose, &c. . . . 1*s.* 10*d.* to 5*s.* 6*d.*

Garden rollers, hand :—

16 in. by 16 to 17 in., single cylinder, 1*l.* 15*s.*; double cylinder, 2*l.* 15*s.*; to 30 in. by 30 to 32 in., single cylinder, 6*l.*; double cylinder 7*l.* 10*s.*

Ditto, fitted with shafts, 30 in. diameter, 2 ft. 8 in. to 7 ft. long 10*l.* to 20*l.*

Gates, wrought-iron entrance, and pillars, 10 ft. wide, and 4 ft. 6 in. to 5 ft. high 15*l.* to 18*l.*

Hurdles, wrought iron, 3 ft. 4 in. high, p. yd. lin. 5*s.* 9*d.* to 7*s.* 6*d.*

Ornamental wire hurdles and fencing, poultry proof, 24 in. to 42 in. high, per yd. lineal 3*s.* to 5*s.* 3*d.*

Wicket gates to ditto, each 2*l.* to 3*l.*

Rustic garden entrance 3*l.* to 5*l.*

Lawn-mowing machines :—

Hand, for one person, to cut 6 to 16 in., from . . . 30*s.* to 4*l.* 10*s.*

Ditto, two persons „ 14 to 24 „ . . . 5*l.* 10*s.* to 9*l.*

For pony or donkey „ 26 to 36 „ . . . 10*l.* 10*s.* to 15*l.*

For a horse „ 30 to 48 „ . . . 20*l.* to 30*l.*

Leather boots for donkey, pony, or horse, each, 18*s.*, 22*s.*, and 26*s.*

Tool boxes for hand, pony, and horse machines, each, 6*s.*, 7*s.* 6*d.*, and 10*s.*

Garden seats, plain wrought-iron frames, green or japanned oak, wood backs and seats, and bronzed arms, per ft. of length 4*s.* to 5*s.*

Chairs and stools, wrought iron, japd. green, ea. . 6*s.* 6*d.* to 7*s.* 6*d.*

Tables, wrought iron, japand., maple and bamboo, each 12*s.*

Seats, rustic work, various 20*s.* to 60*s.*

AGRICULTURAL IMPLEMENTS—*continued.*

Wrought rustic iron chairs, painted, folding, each	15s. to 17s. 6d.
Ditto, ditto, ditto, tables, each	60s.
Pumps, each, from	25s. to 55s.
Water-cisterns, galvanised iron, with lid and brass tap:	
30 gal. 20s.; 80 gal. 30s.; 100 gal. 35s.; 200 gal.	70s.
Water barrows, wrought iron, galvanised and painted:	
15 gal. 35s.; 20 gal. 42s.; 30 gal. 50s.; 40 gal.	
60s.; 50 gal. 75s.; 60 gal.	90s. to 8l.
Garden engines, wrought iron, galvanised and painted,	
10 to 30 gal.	55s. to 5l. 10s.
Ditto syringes, 12 in. barrel, each	3s. 6d. to 6s. 6d.
16 " " " " " "	7s. 6d. to 9s.
18 " " " " " "	9s. 6d. to 21s.
Standard pumps, with rose, jet and 3 ft. hose, each	35s. to 45s.
Nadal's pumps " "	25s.
Greenhouses of iron and wood, per ft. super., from	1s. to 2s.
Ditto, framed and glazed ready for fixing: 12½ × 10 ft.	
15l.; 21 × 18 ft. 28l.; 42 × 18 ft.	50l.
Conservatory, 35 × 18 ft.	110l.
Stoves with 100 ft. of 3-in. pipe, 12l.; with 300 ft. pipe	26l.
Nurserymen's lights, per 1,000 ft. super.	25l.
Bordering, various, per yd. lineal	6d. to 1s. 6d.
Vines, for planting, 3s. 6d. and 5s.; 2 years' growth, ea.	7s. 6d.
Ash, 2 ft. high, per 1,000, 15s.; 3 ft. 20s.; 4 ft.	25s.
Beech, for fences or game covers, per 1000, 2 to 3 ft.	12s.
Horse chestnut, per 1,000, 2 to 3 ft. 12s.; 4 ft.	20s.
English oak, " " 15s.; elm	12s.
Laburnum, per 100, 3 to 5 ft. 12s.; 6 to 8 ft.	20s.
Maple, " 4 to 6 ft. 15s.; "	20s.
Sycamore " 4 to 7 ft. 16s.; 8 to 12 feet	25s.
Steam ploughing machinery—special systems:—	
Howard's:—Set, suitable for use with any portable engine, of 8, 10, or 12-h.p., with portable windlass, 1,600 yds. of steel wire rope, 5-tined self-lifting and self-turning cultivator, and the necessary snatch-blocks, claw-anchors, rope-porters, and other accessories	250l.
The same, but with two self-moving anchors	350l.

AGRICULTURAL IMPLEMENTS—continued.**Steam ploughing machinery—special systems—continued.**

Set, with 6-h.p. 'Farmer's Engine,' fitted with winding-drum, steel gear, 1,400 yds. of steel wire rope, 5-tined self-lifting cultivator, self-moving anchor, rope-porters, and other accessories	700l.
The same, with 8-h.p. 'Farmer's Engine,' &c.	850l.
The same, with 12-h.p. 'Farmer's Engine,' and 7-tined cultivator, &c.	1,050l.
Set, with pair of 6-h.p. 'Farmer's Engines,' 800 yds. of steel wire rope (no implements)	1,000l.
The same, with two 8-h.p. 'Farmer's Engines'	1,250l.
The same, with two 12-h.p. 'Farmer's Engines'	1,500l.
The same, with two 16-h.p. 'Farmer's Engines'	1,700l.
'Farmer's Engines,' with two winding-drums and steel gear, 6-h.p., 500l.; 8-h.p., 600l.; 12-h.p.	760l.
For use with steam cultivating machinery:—	
Harrow, 11 and 12 ft. wide	22l. 10s. to 30l.
Scarifier, 7½ and 11 ft. wide	35l. to 45l.
Clod-crusher, 32-in. rings	45l.
Drill, with 11 coulters and harrows, complete	90l.
Barford & Perkins':—Set, adapted for use with ordinary traction engines, or portable engines of 8, 10, or 12-h.p., 4-wheel windlass, 1,600 yds. of 1½ best steel wire rope, 8-tined self-lifting cultivator, double snatch-block, rope-porters, anchors, and snatch-blocks, and pair of self-moving anchors (working staff, 2 men and a boy)	
Three-furrow balance plough and digger	850s.
Set of steel-pitched driving-chain and 2 pulleys	60l.
Set of steel-pitched driving-chain and 2 pulleys	21l. 10s.
Harvester, or string sheaf-binding reaper	60l.
Diagonal, 2-wheel portable engine : 1½-h.p., 50l.; 2-h.p., 60l.; 3-h.p., 80l.; 4-h.p.	95l.
Vertical steam engine, with gas-burning boiler : ½-h.p., 40l.; 1-h.p., 48l.; 1½-h.p., 60l.; 2-h.p., 75l.; 3-h.p., 90l.; 4-h.p.	180l.
Water-heater, extra	5l. to 12l.
Lagging	2l. to 4l.

AGRICULTURAL IMPLEMENTS—*continued.*

Litter cutters	6 <i>l.</i> 5 <i>s.</i> to 12 <i>l.</i> 12 <i>s.</i>
Steaming apparatus	10 <i>l.</i> to 25 <i>l.</i>
Root washers	3 <i>l.</i> to 8 <i>l.</i>
Kneading machines (hand)	5 <i>l.</i> to 23 <i>l.</i>
Ditto, for power	23 <i>l.</i>
American grist mills	7 <i>l.</i> to 25 <i>l.</i>
Sheep-dipping apparatus	22 <i>l.</i> to 36 <i>l.</i>
Sheep-racks	3 <i>l.</i> to 4 <i>l.</i>
Barley hummellers	4 <i>l.</i> to 5 <i>l.</i>
Potato riddlers and separators	65 <i>s.</i> to 6 <i>l.</i> 10 <i>s.</i>
Norwegian harrows	9 <i>l.</i> 9 <i>s.</i> to 12 <i>l.</i> 12 <i>s.</i>
Bone mills	40 <i>l.</i> to 250 <i>l.</i>
Sack lifters	50 <i>s.</i> to 78 <i>s.</i> 6 <i>d.</i>
Shepherd's house, on carriage	25 <i>l.</i> to 40 <i>l.</i>
Patent horse-pitchfork	52 <i>s.</i> to 60 <i>s.</i>
Potato digger	15 <i>l.</i> to 16 <i>l.</i>
Combined plough cultivator	11 <i>l.</i> 10 <i>s.</i> to 13 <i>l.</i>
Turn-round steam cultivator	22 <i>l.</i> 10 <i>s.</i> to 27 <i>l.</i> 10 <i>s.</i>
Hay-pressing machines	55 <i>l.</i> to 130 <i>l.</i>
Cattle carts and vans	30 <i>l.</i> to 50 <i>l.</i>
Patent tip carts	16 <i>l.</i> to 20 <i>l.</i>
Ditto waggons	27 <i>l.</i> to 52 <i>l.</i>
Rice and grain shellers	20 <i>l.</i> to 150 <i>l.</i>
Digging ploughs	5 <i>l.</i> 10 <i>s.</i> to 6 <i>l.</i> 10 <i>s.</i>
Multiple „	5 <i>l.</i> to 18 <i>l.</i> 10 <i>l.</i>
Stubble „	6 <i>l.</i> to 7 <i>l.</i>
One-way „	10 <i>l.</i> to 11 <i>l.</i>
Potato planters, 1, 2, and 3 rows	8 <i>l.</i> 8 <i>s.</i> to 23 <i>l.</i>
'Tiny' threshing machine (hand)	6 <i>l.</i> 10 <i>s.</i>
Ditto ditto, power	13 <i>l.</i> 10 <i>s.</i> to 88 <i>l.</i>
Yealming machine	22 <i>l.</i>
Chaff engines	42 <i>l.</i> to 57 <i>l.</i>
Folding elevator or stacker	45 <i>l.</i> to 50 <i>l.</i>
Gorse-breaking machine	31 <i>l.</i> 10 <i>s.</i> to 33 <i>l.</i> 10 <i>s.</i>
Iron barnworks	10 <i>l.</i> 10 <i>s.</i> to 27 <i>l.</i>
Stone breakers (4-h.p. to 10-h.p.)	140 <i>l.</i> to 265 <i>l.</i>
Disintegrators (4-h.p. to 20-h.p.)	25 <i>l.</i> to 145 <i>l.</i>
Thatch-making machine	30 <i>l.</i>

AGRICULTURAL IMPLEMENTS—continued.

Scythes and handles, complete	6s. to 9s.
Hay rakes	1s. 6d. to 2s. 6d.
Hay forks	2s. to 5s.
Manure forks	5s. to 7s.
Sacks	9d. to 1s. 6d.
Cart harness, single	5l. 10s. to 7l.
Pair-horse van harness	9l. to 13l.
Single ditto	6l. 10s.
Loin cloths	6s. to 10s. 6d.
Van tilts, sheets	27s. to 63s.
G. I. sheds on W. I. columns :—	
30 ft. × 15 ft.	37l. 10s. to 45l.
30 ft. × 21 ft.	41l. to 49l.
45 ft. × 15 ft.	44l. to 57l. 10s.
45 ft. × 21 ft.	59l. 10s. to 67l.
60 ft. × 15 ft.	71l. to 77l. 10s.
60 ft. × 21 ft.	78l. 10s. to 86l. 10s.
G. I. 'Farmer's Barn,' on wood posts, 18 ft. wide × 16 ft. high,	
length 30 ft. to 105 ft.	34l. to 105l.
Iron hay rack for stable (1 horse)	10s.
„ angle „	12s.
„ straight „ per foot	5s.
Iron mangers, 2 ft. to 6 ft. long, each	17s. 6d. to 2l. 2s.
„ galvanised, 2 ft. to 6 ft. long, each	27s. to 2l. 14s.
One-horse cart-wheels, height 4 ft. to 4 ft. 9 in.; width	
of tyres 2 in. to 4 in.; to carry 20 to 30 cwt., per	
pair	3l. 10s. to 8l. 10s.
If with axles, 1½ to 2½ in., extra	20s. to 50s.
Two-horse cart-wheels, 4 ft. 9 in. by 8 to 6 in., to carry	
49 to 60 cwt., per pair	8l. to 12l.
If with axles, 2½ to 3 in., extra	55s. to 65s.
Waggon wheels and axles, per set; height 4 ft 9 to	
10 in., and 3 ft. 4 to 6 in., to carry 2 to 6 tons	13l. to 27l.
W. I. water-cart wheels, per pair	5l. to 7l.
Iron pillars for rickstands, each	8s.
Lever turnip cutter, wood frame, steel knives	35s.
Newcastle grindstone, 24 in., wood frame, and water tub	48s.
Ditto, 26 in., iron frame, water barrel and tap	52s.

ANIMALS, ETC., DOMESTIC AND OTHER :—

Deer, 3 years, and aged	8 <i>l.</i> to 10 <i>l.</i>
Fawns, 1 and 2 years old	1 <i>l.</i> to 8 <i>l.</i>
Oxen and bullocks, store stock	12 <i>l.</i> to 18 <i>l.</i>
Cows and heifers "	9 <i>l.</i> to 15 <i>l.</i>
Calves and yearlings "	2 <i>l.</i> to 15 <i>l.</i>
Dairy cows	10 <i>l.</i> to 20 <i>l.</i>
Sheep—tups and ewes—store stock	30 <i>s.</i> to 60 <i>s.</i>
Lambs and wethers	21 <i>s.</i> to 42 <i>s.</i>
Pigs, 15 <i>s.</i> to 25 <i>s.</i> ; boars and sows	30 <i>s.</i> to 5 <i>l.</i>
Fat beasts, according to weight, say	25 <i>l.</i> to 40 <i>l.</i>
Fat sheep " "	3 <i>l.</i> to 5 <i>l.</i>
Fat pigs " "	3 <i>l.</i> to 10 <i>l.</i>

Poultry :—

Turkeys, pea-fowls, geese, ducks, guinea fowls, and fowls in general	2 <i>s.</i> to 5 <i>s.</i>
Young birds	1 <i>s.</i> to 2 <i>s.</i> 6 <i>d.</i>
Fat, in season, according to weight, 1 <i>s.</i> per lb., say	8 <i>s.</i> to 30 <i>s.</i>

Horses :—

Ponies	10 <i>l.</i> to 25 <i>l.</i>
Hacks	20 <i>l.</i> to 40 <i>l.</i>
Cobs and roadsters	30 <i>l.</i> to 60 <i>l.</i>
Coach and brougham horses	50 <i>l.</i> to 80 <i>l.</i>
Hunters and blood stock	60 <i>l.</i> to 250 <i>l.</i>
Draught horses, ordinary	20 <i>l.</i> to 60 <i>l.</i>
Ditto, superior	50 <i>l.</i> to 80 <i>l.</i>

Dogs :—

Ordinary : Newfoundland, mastiff, spaniel, &c.	5 <i>l.</i> to 15 <i>l.</i>
Smaller species	1 <i>l.</i> to 5 <i>l.</i>
Sporting : greyhounds, pointers, setters, retrievers, fox- and deer-hounds, &c.	5 <i>l.</i> to 30 <i>l.</i>
Birds, singing, various	10 <i>s.</i> to 5 <i>l.</i>
Ditto, parrots, grey	42 <i>s.</i> to 10 <i>l.</i>

N.B.—Pure and well-bred animals, of special character, breed, and excellence, will command fancy prices for purposes of export, breeding, sporting, &c.: such as racing and blood stock, 100 to 1,000 guineas, and upwards; Short-horn cattle, 50 to 500 guineas, and upwards; Southdown sheep, 10 to 100 guineas, and upwards.

AMUSEMENTS, ARMS, GAMES, ETC.

Billiard tables, full size, slate beds, wood-framed, complete, with accessories, from	70 <i>l.</i> to 150 <i>l.</i>
Enamelled slate billiard tables, ditto, ditto.	60 <i>l.</i> to 100 <i>l.</i>
Ditto, ditto, superior and inlaid work	115 <i>l.</i> to 360 <i>l.</i>
Ditto, ditto, undersized, from 6 x 3 ft.	36 <i>l.</i> to 73 <i>l.</i>
Ditto, ditto, bagatelle tables, 8 to 10 ft.	19 <i>l.</i> to 26 <i>l.</i>
Miniature billiard tables, 48 x 28 in. to 60 x 32 in.	4 <i>l.</i> to 10 <i>l.</i>
Stands for ditto	60 <i>s.</i> to 67 <i>s.</i>
Ditto, with stands, complete, 75 x 39 in. to 12 x 6 ft.	18 <i>l.</i> 10 <i>s.</i> to 63 <i>l.</i>
Bagatelle boards, small size, 4 to 8 ft.	15 <i>s.</i> to 75 <i>s.</i>
Ditto, ditto, superior and large size, 7 to 10 ft.	5 <i>l.</i> to 12 <i>l.</i>
Stands for ditto, telescopic	45 <i>s.</i> to 70 <i>s.</i>
Bagatelle tables, 8, 9 and 10 ft.	11 <i>l.</i> to 16 <i>l.</i>
Second-hand billiard tables, full size, in good condition	35 <i>l.</i> to 63 <i>l.</i>
Billiard balls, 2 to 2½ in., each	8 <i>s.</i> 6 <i>d.</i> to 10 <i>s.</i>
Ditto cues	5 <i>s.</i> to 21 <i>s.</i>
Chessmen in box, bone or hard wood, per set	2 <i>s.</i> to 35 <i>s.</i>
Ditto, ditto, ivory, per set	10 <i>s.</i> to 189 <i>s.</i>
Portable chess boards and men, each	6 <i>s.</i> to 60 <i>s.</i>
Chess boards	2 <i>s.</i> to 42 <i>s.</i>
Chess and backgammon boards, each	4 <i>s.</i> 6 <i>d.</i> to 82 <i>s.</i>
Dice, per pair	6 <i>d.</i> and 1 <i>s.</i>
Draughtmen in box, per set	1 <i>s.</i> 6 <i>d.</i> to 8 <i>s.</i> 6 <i>d.</i>
Cribbage boards, 1 <i>s.</i> to 7 <i>s.</i> 6 <i>d.</i> ; boxes	1 <i>s.</i> 3 <i>d.</i> to 15 <i>s.</i>
Pope Joan boards, each	5 <i>s.</i> to 14 <i>s.</i>
Cards, per pack	1 <i>s.</i> to 8 <i>s.</i>
Dominoes, per set	1 <i>s.</i> 6 <i>d.</i> to 10 <i>s.</i> 6 <i>d.</i>
Bezique, the game, from	2 <i>s.</i> 6 <i>d.</i>
Puzzles and games, various	1 <i>s.</i> to 63 <i>s.</i>
Cabinets of games	21 <i>s.</i> to 105 <i>s.</i>
Lawn tennis sets, complete	25 <i>s.</i> to 105 <i>s.</i>
Balls, 5 <i>s.</i> to 11 <i>s.</i> per doz.; racquets, each	5 <i>s.</i> to 15 <i>s.</i>
Croquet sets, complete	10 <i>s.</i> to 105 <i>s.</i>
Ditto balls, per set	3 <i>s.</i> 6 <i>d.</i> to 25 <i>s.</i>
Ditto mallets, ivory, each	25 <i>s.</i>
Ditto stands	8 <i>s.</i> 6 <i>d.</i> to 21 <i>s.</i>
Lawn billiards, per set	14 <i>s.</i> to 21 <i>s.</i>
Cricket bats, each	2 <i>s.</i> to 21 <i>s.</i>

AMUSEMENTS, ARMS, GAMES, ETC.—*continued.*

Cricket balls	1s. to 7s. 6d.
Ditto wickets, per set	1s. to 10s. 6d.
Ditto gloves and guards, per set	7s. to 12s.
Fencing foils, per pair	4s. 6d. to 9s.
Ditto masks „	8s. to 11s. 6d.
Bows, each, 4s. to 50s. ; arrows, per dozen	12s. to 23s.
Targets, per pair, 30 in. to 48 in.	12s. to 23s.
Ditto stands „	12s. to 16s. 6d.
Dumb bells, per lb., 3d. ; covered	6d.
Quoits, bright, per lb.	1s.
Ditto, per pair, japanned iron, 2s. 6d. ; polished steel	7s. 6d.
Skittles, per set	18s. 6d.
Lignum vitæ balls, per lb.	10d. to 1s.
Single sticks, basket-hilted, per pair	1s. 6d. to 2s.
Boxing gloves, per set of 4	5s. to 8s. 6d.
Indian clubs, per pair	6s. to 14s.
Skates „	5s. to 50s.
Fishing rods, common	6d. to 5s.
Ditto, superior	10s. to 25s.
Ditto, best trolling and fly rods	20s. to 70s.
Lines for fly fishing, per yard, 2d. to 3d. ; 20 to 100 yds.	1s. 6d. to 25s.
Ditto, for trolling, 20 to 60 yards	4d. to 15s.
Winches, each	1s. to 20s.
Reels „	4d. to 2s. 6d.
Artificial flies, per dozen	2s. to 60s.
Paniers, each	2s. 6d. to 21s.
Single gun, muzzle loading	30s. to 189s.
Ditto, ditto, superior	10l. to 21l.
Double guns, muzzle loading	70s. to 210s.
Ditto, ditto, superior	18l. to 32l.
Breech-loader, single gun	15l. to 30l.
Ditto, double gun	18l. to 37l.
Rifle, single, muzzle loader	50s. to 315s.
Ditto, ditto, superior	17l. to 30l.
Ditto, double, muzzle loader	70s. to 21l.
Ditto, ditto, superior	26l. to 47l.
Ditto, breech-loader, single	18l. to 30l.
Ditto, ditto, double	26l. to 50l.

AMUSEMENTS, ARMS, GAMES, ETC.—continued.

Artillery carbine and sword bayonet	4 <i>l.</i> to 5 <i>l.</i>
Short Enfield rifle and „ „	4 <i>l.</i> to 5 <i>l.</i> 5 <i>s.</i>
Enfield rifle and bayonet	3 <i>l.</i> to 4 <i>l.</i>
Adams' breech-loading revolver (6-shot)	4 <i>l.</i> 15 <i>s.</i> to 7 <i>l.</i> 7 <i>s.</i>
Ditto, ditto, extra finished and plated	8 <i>l.</i> 8 <i>s.</i> to 26 <i>l.</i> 5 <i>s.</i>
Cases for ditto, and fittings, complete	30 <i>s.</i> to 10 <i>l.</i> 10 <i>s.</i>
Cartridges for ditto (in 50 boxes), per 100	6 <i>s.</i> 6 <i>d.</i>
Caps in boxes (250 or 500), per 1,000	6 <i>s.</i>
Gun cases and apparatus	42 <i>s.</i> to 105 <i>s.</i>
Revolvers, various, from	50 <i>s.</i> to 80 <i>s.</i>
Pistols „ per pair, from	10 <i>s.</i> to 21 <i>l.</i>
Cartridges, per 100, 8 <i>s.</i> to 5 <i>s.</i> 6 <i>d.</i> ; caps	1 <i>s.</i> 6 <i>d.</i> to 2 <i>s.</i> 6 <i>d.</i>

ARTISTS' MATERIALS.

Mahogany boxes of water colours :—

Slide boxes, 6 to 24 colours, and pencils : quarter cakes, 1 <i>s.</i> 9 <i>d.</i> to 8 <i>s.</i> ; half, 3 <i>s.</i> to 16 <i>s.</i> ; whole	6 <i>s.</i> to 22 <i>s.</i>
Lid boxes, with lock and fittings, 12 to 36 colours : quarter cakes, 7 <i>s.</i> to 15 <i>s.</i> ; half, 9 <i>s.</i> to 20 <i>s.</i> ; whole	14 <i>s.</i> to 5 <i>l.</i>
Mahogany, walnut, or rosewood caddy-lid boxes, with lock, drawer, and fittings comp., 12 to 24 whole cakes	21 <i>s.</i> to 90 <i>s.</i>
Artists' and draughtsman's boxes, specially fitted with every requisite, superfine water colours, &c., for office use and presentations	10 <i>l.</i> to 75 <i>l.</i>
Japanned tin sketching boxes, for moist colours in pans or cakes, for 3 to 30 colours : half pans, 2 <i>s.</i> 8 <i>d.</i> to 9 <i>s.</i> ; pans, 2 <i>s.</i> 6 <i>d.</i> to 10 <i>s.</i> ; for tubes with folding palette lids, 8 to 30 colours	4 <i>s.</i> 6 <i>d.</i> to 20 <i>s.</i>
Ditto, fitted with colours, 3 to 30 : half pans, 4 <i>s.</i> to 35 <i>s.</i> ; whole pans, 5 <i>s.</i> 6 <i>d.</i> to 66 <i>s.</i> ; tubes	17 <i>s.</i> to 52 <i>s.</i>
Diminutive moist colour boxes, 6 to 18 colours, ea. from	4 <i>s.</i> to 10 <i>s.</i>
Society of Arts colour boxes, 10 colours, &c.	1 <i>s.</i> to 5 <i>s.</i>
Tourists' sketching boxes, 18 colours, with palettes	30 <i>s.</i>
Indian ink, in sticks, per stick	6 <i>d.</i> to 7 <i>s.</i> 6 <i>d.</i>
Water colours, in cakes or moist :—	
Common colours, each : whole, 6 <i>d.</i> to 1 <i>s.</i> ; half, 3 <i>d.</i> to 6 <i>d.</i> ; quarter	2 <i>d.</i> to 3 <i>d.</i>
ter colours, lakes, &c., each : whole, 1 <i>s.</i> 6 <i>d.</i> to 2 <i>s.</i> ; 1 <i>l.</i> , 9 <i>d.</i> to 1 <i>s.</i> ; quarter	4½ <i>d.</i> to 6 <i>d.</i>

ARTISTS' MATERIALS—continued.

Superior colours, carmine, &c., each: whole, 3*s.* to 5*s.*;

half, 1*s.* 6*d.* to 2*s.* 6*d.*; quarter . . . 9*d.* to 1*s.* 3*d.*

Genuine ultramarine, each: whole, 16*s.* to 21*s.*; half,

8*s.* to 10*s.* 6*d.*; quarter . . . 4*s.* to 5*s.* 3*d.*

Whatman's hand-made drawing papers, N., H. P., and R.:—

		Per sheet	Per quire	If machine made
		<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i> <i>s.</i>	<i>s.</i> <i>d.</i> <i>s.</i> <i>d.</i>
Fcap.	13 × 17	0 1	1 8	1 0 to 1 3
Royal	19 × 24	0 2½	4 0	2 3 „ 3 2
Imperial	22 × 30	0 4	6 0 to 7	4 0 „ 5 6
Double elephant	27 × 40	0 7½	11 0 „ 13	7 6 „ 9 6
Antiquarian	31 × 53	2 9 to 7 <i>s.</i>	57 6	

Other papers, imperial, vellum, and double elephant,

per sheet, 4*d.*, 9*d.*, 1*s.* and . . . 1*s.* 6*d.*

Cartoon or continuous cartridge, 3 ft. 4 in. to 5 ft. wide,

per yd. lineal, 5*d.* to 9*d.*; per dozen . . . 4*s.* 6*d.* to 8*s.*

Mounted drawing papers, on union and brown holland,

per square ft. 4*d.* to 8*d.*

Ditto cartridge paper, on cotton, union, and brown

holland, per square foot 2½*d.* to 5*d.*

Mounted cartridge paper, continuous, on cotton, union,

and brown holland, 36 in. to 54 in. wide, per yard

lineal 1*s.* 10*d.* to 5*s.* 8*d.*

Ditto double elephant, hand-made, on—

Union Brown
holland

		<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
Continuous, 26 in. wide, per yd. lineal	.	2 2	2 9
„ 39 „ „	.	3 3	4 1
„ 52 „ „	.	4 4	5 6

Tracing paper, per quire: whole sheets, 60 × 40, 9*s.* to

28*s.*; half sheets, 40 × 30, 4*s.* 6*d.* to 13*s.* 6*d.*; quarter

sheets, 30 × 20 2*s.* 6*d.* to 10*s.*

Continuous tracing paper, 21 yds. × 43 in. wide, per piece

10*s.*

Ditto, extra thick, 31 in. wide, per yd. lineal . . .

6*d.*

Ditto, ditto, 44 in. wide „ . . .

9*d.*

Ditto, French, thin, 21½ yds. × 43 in. wide, per yd. lineal,

8*d.* and 10*d.*; per piece 10*s.* and 15*s.*

Ditto, ditto, thick, ditto, per yd. lineal, 1*s.*; per piece .

17*s.* 6*d.*

Tracing cloth paper, 40 in. wide, per yd. lineal . . .

2*s.*

ARTISTS' MATERIALS—continued.

Tracing linen, 24 yds. x 18 to 41 in. wide, per yd. lineal,	
9d. to 1s. 10d. ; per piece	16s. to 41s.
Tracings mounted on union or brown holland, p. sq. ft.	5d.
Drawing and sketch books, imperial, royal, and double elephant :—	
Various sizes, 5 x 3 to 15 x 10 : 16 leaves, 5d. to 1s. 6d. ;	
22 leaves, 8d. to 2s. ; 32 leaves, 7d. to 5s. ; 40 leaves 2s. 3d. to 5s.	
Superfine Bristol and London mounting boards, 2, 3, 4,	
and 6 sheet, various sizes, 15 x 12 to 28 x 20, each	2½d. to 2s. 8d.
Ditto London, white or coloured, 39 x 26, each	2s. to 3s. 6d.
Ditto cardboards, royal and imperial, per dozen	3s. to 7s. 9d.
White pasteboards " "	2s. to 5s. 9d.
School or music portfolios, 15 x 11, each	1s. to 9s.
Portfolios, 16 x 12 to 40 x 28, plain and with flap, from	
2s. 2d. to	21s. and 33s.
Sketching folios, with tin frames and pocket	4s. to 9s.
Sable hair pencils, red and brown, for water colours :—	
Miniature and crowquill, each	3d. to 4d.
Duck and goose "	6d. to 1s. 6d.
Swan, No. 6 to No. 1 "	2s. to 10s. 6d.
Eagle quill "	12s. 6d. to 21s.
Sable brushes, in metallic ferrules, flat and round, each,	
from	4d. to 12s.
Ditto, in albatra plate ferrules, flat and round, each, from	1s. to 18s.
Ditto wash brushes, flat, in albatra, per inch	2s.
Siberian hair brushes, in quills, each	1d. to 2s. 6d.
Ditto, ditto, flat wash "	8d. to 1s. 2d.
French camel hair brushes, in quills, each	1d. to 2s.
Ditto, flat, in tin, ½ in. to 6 in., each	4d. to 4s.
Imitation sable pencils and brushes, each	1d. to 1s.
Sable tools, in metal tubes, for oils "	4d. to 3s. 6d.
Best drawing pencils, Cumberland lead, each	6d. to 1s.
Common ditto, English and German "	3d. and 1d.
Crayon and coloured pencils, each	2d. to 6d.
Conte crayons, black, red, white, per dozen	6d. to 1s. 6d.
French pastille crayons, colours "	4s.
Boxes of ditto, ditto, 1 to 4 dozen, assorted, each	1s. to 4s.
Ditto indelible ditto, ditto, 1 to 3 dozen, assorted, each	4s. to 10s.

ARTISTS' MATERIALS—*continued.*

Creta levis, in cedar, per dozen, 3 <i>s.</i> to 6 <i>s.</i> ; in boxes, to 24 tints	6 <i>d.</i> to 7 <i>s.</i>
Swiss crayons, per dozen	2 <i>s.</i> 6 <i>d.</i>
Ditto, in boxes, quarter, half, and whole sets	8 <i>s.</i> to 30 <i>s.</i>
Liquid colours, magilp, ox gall, Indian ink, gum, &c., per bottle	4 <i>d.</i> to 2 <i>s.</i>
Japanned tin water bottle, with cups	2 <i>s.</i> to 4 <i>s.</i>
Ground oil colours, prepared in tubes, ea., 3 <i>d.</i> to 10 <i>d.</i> and 1 <i>s.</i> to 2 <i>s.</i> 6 <i>d.</i>	
Japanned tin oil colour boxes, for tubes, oils, and ma- terials, &c., 8 to 20 colours: empty, 4 <i>s.</i> 6 <i>d.</i> to 7 <i>s.</i> ; fitted	15 <i>s.</i> to 25 <i>s.</i>
Ditto, with mill boards, &c., 12 to 27 colours: empty, 7 <i>s.</i> 6 <i>d.</i> to 14 <i>s.</i> ; fitted, 26 <i>s.</i> 6 <i>d.</i> to 47 <i>s.</i> , and up to	6 <i>l.</i>
Tin dippers, each	2 <i>d.</i> to 1 <i>s.</i>
Ditto brush cases, each	4 <i>d.</i> to 1 <i>s.</i> 6 <i>d.</i>
Oils, per pint	8 <i>d.</i> to 2 <i>s.</i>
Gold-size and varnishes, per pint	2 <i>s.</i> to 3 <i>s.</i> 6 <i>d.</i>
Powder colours, ground, per oz. :—	
Common	3 <i>d.</i> to 1 <i>s.</i> 6 <i>d.</i>
Superior	2 <i>s.</i> to 9 <i>s.</i>
Special	12 <i>s.</i> to 30 <i>s.</i>
Ultramarine	63 <i>s.</i> to 8 <i>l.</i>
Sketching easels, each: deal, 3 <i>s.</i> to 7 <i>s.</i> ; ash, in case, 10 <i>s.</i> ; mahogany or walnut	12 <i>s.</i> to 18 <i>s.</i>
Sketching seat and easel	24 <i>s.</i>
Upright closing easel, each: deal, 6 <i>s.</i> 6 <i>d.</i> to 8 <i>s.</i> 6 <i>d.</i> ; mahogany	10 <i>s.</i> 6 <i>d.</i> to 15 <i>s.</i>
Portable folding easel, each: deal, 10 <i>s.</i> 6 <i>d.</i> to 12 <i>s.</i> 6 <i>d.</i> ; mahogany	16 <i>s.</i> to 20 <i>s.</i>
Deal, and mahogany easel; framed, 11 <i>s.</i> 6 <i>d.</i> and 20 <i>s.</i> ; rack	33 <i>s.</i> to 60 <i>s.</i>
Table easels, each: deal, 2 <i>s.</i> 6 <i>d.</i> to 6 <i>s.</i> 6 <i>d.</i> ; mahogany	5 <i>s.</i> to 11 <i>s.</i>
Large canvases, at per yd. super.	5 <i>s.</i> to 6 <i>s.</i>
Prepared canvas for oil painting, unframed :—	

	Canvas	Roman	Ticken
	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>	<i>s.</i> <i>d.</i>
Head size 24 in. × 20 in., each	1 7	1 9	2 0
Half-length, 50 in. × 40 in. „	6 9	7 10	8 6
Full-length, 94 in. × 58 in. „	21 6	24 6	27 0

ARTISTS' MATERIALS—continued.

Wedged stretching frames and canvas:—

				Canvas framed		Wedged frames only
Size	8 in. by 6 in., each			s. d.	s. d.	s. d.
Head size	24	„	20	0 6	0 7	0 4
Half-length,	50	„	40	9 0	12 0	4 10
Full-length,	94	„	58	24 0	40 0	18 6
Mill boards, 9 in. by 12 in., and 12 in. by 15 in., each						1s. 6d. to 2s. 6d.
Prepared mill boards, oil ground, 6 in. x 5 in., 5d., to 30 by 25						8s. to 9s.
Sketching boards: 8 by 6 to 16 by 12, each, 3d. to 9d.; 24 x 19						10d. and 1s.
Prepared mahogany panels, 8 by 6 to 36 x 28, each						1s. to 24s.
Prepared ivories for miniatures, various sizes						6d. to 6s.
Earthenware palettes, 4 to 10 in.						5d. to 1s. 4d.
Ditto slant tiles, 8 to 12 divisions						5d. to 2s.
Cabinet nests of saucers, 1s. 3d. to 2s. 3d.; in cases						2s. to 3s. 9d.
Wood palettes, in various woods, per in.						1d. to 3d.
Glass slabs, 6 by 6 to 12 by 12, each						9d. to 3s.
Mullers, 1 in. to 4 diam.: glass, 6d. to 3s.; marble						8d. to 3s. 6d.
Ivory pencil and brush rests, each						3d. to 2s.
Ditto tracers						6d. and 1s.
Ditto palette knives						6d. to 2s.
Horn						1s. and 1s. 6d.
Scrapers and erasers						6d. to 2s.
Pencil knives						9d. to 1s. 6d.
Erasing						2s. 6d. and 3s. 6d.
Artists'						4s. 6d. and 6s. 6d.
Portcrayons						6d. to 1s.
Palette knives, various						9d. to 3s.
12 in. folding palettes						3s. 4d. to 4s. 6d.
Mathematical drawing instruments in case:—						
Cases of school drawing instruments, brass, each						2s. 6d. to 6s. 6d.
Ditto, mathematical						7s. to 18s.
Mahogany spring case						10s. 6d. to 15s.
Ditto lock case						21s. to 55s.
Ditto, ditto				electrum		63s. to 75s.

ARTISTS' MATERIALS—continued.

Superior architect's, military, college, and engineer's

magazine sets and cases, brass	2l. to 7l.
Ditto, ditto, ditto, electrum	4l. to 8l.
Ditto, ditto, ditto, very best, 10l. to 20l., and	30l. to 60l.
Foreign made instruments in cases, each	4s. to 30s.
Deal drawing boards, clamped sides : 12 by 8, 1s.; 16 by 12, 2s.; 22 by 17, 3s.; 24 by 19, 4s.; 26 by 20, 5s.; 30 by 22, 6s.; 40 by 27	10s.

Panel drawing boards, framed :—		Deal.		Mahogany.	
in. by in.	to in. by in.	s. d.	to s. d.	s. d.	to s. d.
8 " 6 " 12 " 8		2 6	" 3 6	8 9	" 5 0
13 " 10 " 18 " 13		4 0	" 5 0	6 6	" 8 0
20 " 15 " 28 " 19		6 6	" 10 6	9 6	" 18 6
28 " 23 " 38 " 24				19 0	" 30 0

T-squares, per ft. of length, pear tree or mahogany, 1s.

to 1s. 6d.; ebony	2s. to 2s. 6d.
Ditto, if with movable tops, add each, extra	1s.
Curves and angles, or set squares, each	4d. to 1s.
Straightedges in wood, per ft. lineal	1s.
Ditto steel	3s. to 5s.

BEER ENGINE MAKER AND PEWTERER.

Beer engine and cases complete, 4 pulls, per pull	8l. 10s.
Ditto, ditto, 6 and 7 " "	3l. 15s. to 5l. 5s.
Single pulls, various, from	2l. to 12l. 12s.
Beer and spirit taps, each from	5s. 6d. to 7s. 6d.
Mullers, plain and ornamental :—	

Water, brass	50s.
Ditto, copper, bronzed and plated	80s.
Beer and water, brass	75s. to 78s.
Ditto, copper, bronzed and plated	118s. to 120s.
Ale, beer, and water, brass	98s. to 110s.
Ditto, copper, bronzed and plated	147s.
Beer, water, and sausages, brass	110s.
Ditto, copper, bronzed and plated	147s.
Sausages, potatoes, and water, brass	60s.
Ditto, copper, bronzed and plated	85s.
Tapping cock, each	5s. 6d. and 6s. 6d.

BEER ENGINE MAKER AND PEWTERER—continued.

Straight union, each	2s. 6d.
Celling „ „	3s. 6d.
Hop strainer „	6s. 6d.
Pillar engine „	50s.
Bracket pump „	48s.
Pewter pots, common, per dozen: $\frac{1}{2}$ pinta, 12s. to 13s.;	
pinta, 17s. to 19s.; quarts	24s. to 28s.
Ditto, best, each: $\frac{1}{2}$ pinta, 1s. 10d. to 2s. 3d.; pinta,	
2s. 7d. to 3s.; quarts	3s. 6d. to 4s. 6d.
Ditto, glass bottoms: each, $\frac{1}{2}$ pinta, 3s.; pinta, 4s. 6d.;	
quarts	6s. 6d.
Goblet	2s.
Plain beaker	1s. 6d.
Frosted beaker	1s. 9d.
Tin measures: $\frac{1}{2}$ pint, 8d.; pint, 10d.; quart . . .	1s. 2d.
Ditto funnels: $\frac{1}{2}$ gill, 2d.; gill, 3d.; $1\frac{1}{2}$ pint, 4d.; pint,	
7d.; quart, 10d.; 2 quarts	1s. 6d.
Pewter measures: quartern, 1s.; $\frac{1}{2}$ gill, 1s. 3d.; gill,	
1s. 9d.; $\frac{1}{2}$ pint, 2s. 3d.; pint, 3s. 9d.; quart . .	5s. 6d.
Ditto funnels: $\frac{1}{2}$ pint, 1s. 8d.; pint, 2s.; quart . .	4s.
Glass tankards „ p. doz. 10s.; pts., 14s.; quarts .	18s.
Bottling and corking machines, from	30s.

Books.

Libraries of books are so various, the books themselves are so liable to deterioration from use, wear, and age, and are in many cases so rapidly superseded by new works and editions, and the character of many publications is so ephemeral or so special, that in general it may be said that the common run of books of which ordinary house libraries consist—such, for instance, as novels, annuals, magazines, poetry, travels, adventures, divinity, history, and educational works—after a few years' use, are worth but little more than their value as waste paper, which is sufficiently shown by the results of general sales.

Books—continued.

Of course there will be exceptions, as in the case of superior illustrated works, choice and well-selected books on special subjects of scientific and general interest, and standard works of authors of repute, handsomely bound and in good condition—as, also, and more especially, with rare old books and editions, black-letter volumes, &c. In such cases, whether English or foreign, a special valuation should be made by an experienced librarian in the trade.

But as regards the common class of books above alluded to, if in fair average condition, they will be found to range as follows :—

Small books, 32mo., 16mo., and 12mo., p. vol. from .	2d. to 8d.
Octavos, in general, from 8d. to 1s. ; large sized sup. 1s. to 2s. 6d.	
Quartos and folios, according to subject and condition, from 2s. to 8s., or	10s.
Portfolios of prints, &c., according to number and quality, from	1l. to 2l.

CABINET AND CARPENTER'S FITTINGS, ETC.

Brass mouldings, per ft.	6d. to 1s. 6d.
Bell handles and rings, each	1s. 6d. to 2s. 6d.
Ivory, glass, and china ditto, ditto	2s. to 4s.
Bookcase door bolts, per inch	2d.
Brass ornamented branches	6s. to 20s.
Balls, brass, 6d. to 8s. ; ivory	1s. 6d. to 3s. 6d.
Castors, the set of 4	2s. 6d. to 16s.
Knobs and vases, ebony, per dozen	8s. to 4s.
Brass cornice rings „	8s. to 10s.
Slide pulleys „	1s. to 4s.
Brass screw hooks „	2s. to 8s.
Brass door porters „	5s. to 9s.
Dining-table fastenings „	12s. to 18s.
Brass stays for folding flaps, per pair	2s. to 4s.
Table and sideboard catches, each	2s. to 8s.
Dressing glass centres, per pair	2s. to 6s.
Desk quadrants, each	2s. 6d. to 5s.

CABINET AND CARPENTER'S FITTINGS, ETC.—*continued.*

Iron curtain and picture rods, per ft.	6d. to 1s.
Hooks to ditto, per dozen	3s. to 6s.
Picture rings, per dozen	1s. to 2s. 6d.
Screen poles, complete, each	8s. to 12s.
Brass capitals and bases, per pair	10s. to 40s.
Cabinet columns	15s. to 50s.
Soagliola ditto	30s. to 60s.
Brass pateras	1s. to 5s.
Wirework to doors, brass, per ft.	2s. 6d. to 6s.
Brass galleries and mouldings	5s. to 8s.
Buhl inlaid, 2 to 2½ in., per ft.	5s. to 6s.
Wrought nails and brads, 2 to 10d., per hundred	1d. to 8d.
20 and 24d.	1s. 6d.
Screws, per doz., ½ to 1½ in.	1d. to 3d.
Ditto, 2 in. to 3 in., 4d. to 6d.; 3½ in. to 4 in.	9d. to 1s.
If gilt-headed, twice, brass screws three times, the above prices.	
Cast butts and screws, per pair, 1½ in. to 4 in.	2d. to 11d.
4½ in. to 6 in.	1s. 2d. to 2s. 10d.
Projecting butts, 4 in. and 5 in.	1s. 8d. to 2s. 2d.
Wrought butts and screws, per pair, 1½ in. to 3½ in.	4d. to 1s.
4 in. to 6 in.	1s. 4d. to 4s. 4d.
Rising butts and screws, per pair; iron, 3 in. to 5 in. 1s. 6d. to 8s. 4d.	
Brass	9s. to 18s.
Back flaps and screws, per pair; cast iron, 1 in. to 3 in.	2d. to 6d.
Wrought iron	8d. to 8d.
Side hinges and screws, per pair, 4 in. to 6 in.	8d. to 1s.
6 in. to 12 in.	1s. to 2s.
Flush bolts, with sunk slides, brass, with screws and nails, per in. of length, ½ to 1 in.	1½d. to 3d.
Spring plate bolts, &c., 3 in. to 8 in.	4d. to 1s.
Bright rod bolts, &c., 3 in. to 10 in.	5d. to 1s. 5d.
Barrel bolts, 6 in. to 12 in., each	1s. 3d. to 2s. 2d.
Shutter bolts and rings, 8 in. to 12 in., each	11d. to 2s.
Hinges, strap, cross-garnet, and hook and eye, with nails; 10 in. to 20 in., per pair	8d. to 2s.
Ditto, large sizes, per lb.	6d.
Parliament hinges and screws, per pair; cast iron, 3½ to 5 in.	1s. 3d. to 1s. 10d.

CABINET AND CARPENTER'S FITTINGS, ETC.—*continued.*

Parliament hinges and screws, per pair, wrought iron,			
3½ to 5 in.			1s. 8d. to 2s. 6d.
Spring hinges and screws, per pair, iron, 1½ in. to 2½ in.			
			16s. to 28s.
Ditto	brass		2l. to 3l.
Swing centre hinges and pivot, 1½ in. to 2½ in.			
			30s. to 2l.
French casement fasteners			
			5s. to 8s.
Sash pullies, each, iron, 1½ in. to 2½ in.			
			2d. to 6d.
Ditto, iron, brass sheaves and axles			
			5d. to 2s.
Brass butts and screws, per pair, 1 to 5 in.			
			5d. to 4s. 4d.
Ditto, ditto, projecting			
	3 to 4 in.		3s. to 14s.
Locks, complete:—			
Cupboard, 3 to 4 in.	each		1s. 2d. to 1s. 4d.
Tumblers			2s. 4d.
4 in. to 6 in. rim, dead			1s. 6d. to 2s. 6d.
8 „ 10 „ iron			6s. to 9s.
7 „ 10 in. stock			1s. 6d. to 2s. 9d.
10 in. and 12 „ spring			5s. 6d. to 7s.
6 „ 7 in. brass knobs			3s. to 4s.
6 in. to 8 „ case			6s. 6d. to 9s.
6 „ and 7 in. mortice			7s. to 8s.
Night latches			7s. 6d. to 16s.
Espagnolette bolts, per ft. lineal			4s. 4d.
Sash fastenings	each		6d. to 1s. 2d.
Spring roller ditto			1s. to 2s. 2d.
Cranked ditto			2s. to 3s. 6d.
Sash screws, brass			4d.
Ditto, ditto, „ drop			2d.
Ring turn buckles, brass			3d.
Knob			4d.
Flush rings			7d.
Thumb latches			8d.
Norfolk „			11d.
Bow latch, 4 in.			1s. 8d.
Shutter turns and screws			4d.
Ditto, stub and plate			2d.
Wrought-iron locking bars, with plates and screws, 4 ft.			
			6s.
Other lengths, add or deduct, per ft.			
			6d.
Shutter bars, per in.			
			1½d. to 2d.

CABINET AND CARPENTER'S FITTINGS, ETC.—*continued.*

Shutter shoes and screws, each	. . . . .	5d.
Sash line, flax, per yd.	. . . . .	1½d. to 3d.
Ditto, copper	„	1s. 6d. to 5s.
Sash weights, iron, per lb.	. . . . .	1d.
Ditto, lead	„	3d. to 4d.
Glue	„	9d.
White lead	„	4d.
Pitch	„	1½d.
Tar, per gallon	. . . . .	9d.
Copper picture cords, per yd.	. . . . .	5s. to 9s.
Galvanized nails, ½ in. to 4 in., per M.	. . . . .	1s. to 4s. 6d.
Lath nails, per cwt., cast, 18s.; cut	. . . . .	20s.
Iron bed screws, 5 in. to 10 in.	per doz.	1s. 3d. to 2s. 7d.
Wood screws, square heads, 2 in. to 6 in.	„	9d. to 3s.
Clout nails	per M.	. . . . . 1s. to 3s. 8d.
If tinned, extra	„	3d.
Clasp nails	„ . . . . .	. 6d. to 4s. 6d.
Common brass knobs, 2 in. and 2½ in. per doz.	. . . . .	. 2s. to 3s. 8d.
Octagon	„ extra	1s.
Brass handles, 4, 5, 6	. . . . .	. 1s. 4d. to 2s.
Fancy or bronze ditto	. . . . .	6s.
Japanned iron door-springs, with brass mounting, p. in.	. . . . .	2½d.
Iron chain and slot	. . . . .	. 1s. to 2s. 8d.
Screws to door handles, japanned	. . . . .	4d.
Door springs, circular	. . . . .	3s. 6d. to 13s.
Ditto spring hinges, 4 in.	. . . . .	10s. 6d.
Cabin hooks, each	. . . . .	2d. to 9d.
Hat pins, japanned iron, each	. . . . .	3d. to 4d.
Ditto, brass	„	8d.
Meat hooks, tinned iron	„	4d.
Drawer handles, brass	„	6d. to 1s.
Chest handles, japanned iron, with screws, per doz.,		
2s. 6d.; 5 in.	. . . . .	4s.
Mahogany knobs, 1 to 2½ in. each	. . . . .	9d. to 2s. 4d.
Dutch rings, iron	. . . . .	2d.
Brass buttons	. . . . .	3d.
Shutter lifts, japanned iron, 3 in., per dozen	. . . . .	2s. 9d.
Ditto, brass	„	9s.

CABINET AND CARPENTER'S FITTINGS, ETC.—continued.

Dresser hooks, brass, per dozen	9d. to 2s. 6d.
Brackets and screws „	2s. 9d.
Picture rods, $\frac{3}{4}$ in., brass, per ft. lineal	9d.
Stair rods, brass „	6d.
Ditto, finials, per dozen	1s. 9d.
Ditto, eyes and screws, per dozen	3s. to 4s.
Metallic cement, per lb.	4d. to 6d.
Chest clamps, japanned iron, with screws, per gross	7s. to 18s.
Iron shelf brackets and screws, each	4d. to 2s.
Shutter knobs, brass, per dozen	2s.
Ditto, china „	1s. 4d. to 1s. 9d.
Mortice-lock furniture, brass, per set	1s. 3d. to 1s. 6d.
Ditto, china „	1s. 2d. to 1s. 9d.
Finger door plates, brass, each	9d. to 1s.
Ditto, china „	3d. to 6d.
Bronzed brass ornamental finger plates, per dozen	9s. to 21s.
Ditto mortice lock plates „	15s. to 25s.
Ditto knob furniture „	7s. to 11s.
Ditto handles „	5s. to 80s.
Polished brass ornamental finger plates „	10s. to 25s.
Ditto mortice lock plates „	14s. to 95s.
Ditto knob furniture „	8s. 6d. to 10s. 6d.
Ditto handles „	6s. to 35s.
Iron bar handles „	3s. 6d. to 25s.
Ditto knobs „	3s. to 4s.
Knockers, iron „	3s. to 15s.
Ditto, brass bronzed „	7s. to 36s.
Ditto, ditto, polished „	11s. to 42s.
Detector locks, drawer and cupboard, 11s.; desk, 13s. to 16s.; padlock, 11s. to 16s.; portfolio, 10s. to 18s.; spring lock, 20s. to 24s.; carpet bag, combination, 4 to 6 in., 18s. to 15s.; rim lock, 24s. to 58s.; mor- tice and furniture, 26s. to 52s.; spring, front door, and furniture	38s. to 60s.
Machine-made lever locks :—	
Drawer and till	2s. to 3s. 6d.
Mortice	5s. to 14s.
5-lever, 2-bolt, with two keys	26s. to 32s.

CABINET AND CARPENTER'S FITTINGS, ETC.—*continued*.

Ventilators :—

Arnott's circular valve	4s. to 9s.
Ditto valves, 10 × 6 to 26 × 18	5s. 6d. to 52s.
Sheringham's	6s. 6d. to 23s.
Model cottage	3s. to 3s. 9d.
Ceiling and cornice	4s. 6d. and 5s.
Sliding, 8 × 8 to 18 × 6	3s. to 30s.
Revolving, 4 in. to 18 in.	1s. to 90s.
Skirting	6d. to 1s.
Draughtless window ventilators, without covers, 6d. to 18d. ; with covers	5s. to 9s.
Files, various, 4 to 24 in., per dozen	4s. to 142s.
Ditto, above 24 in., per in.	1s. to 1s. 1d.
Horse rasps, extra, per dozen	2s.
Gate fittings :—	
Ball catches, each	6s. to 10s.
Barrel bolts	6s. to 8s.
Stops, self-acting	8s. to 10s.
Latch and plate	12s.
3-way lever bolts	50s.
Double strap hinges, self-closing, per pair, per ft. length	15s.
Redmund's hinges, 18 to 84 in.	8s. to 46s.
Cup and ball hinges, 18 to 72 in.	6s. to 33s.
Collinge's hinges, 18 to 18 in.	7s. to 45s.
Double hinges, per ft.	20s.
Ball hinges for stables	9s.

CARRIAGES (complete).

	guineas
Village cart	14 to 16
Ditto, basket	16
Village dog cart	18 to 27
Ditto, basket	30 to 32
Dennett gig	35
Newport Pagnell cart	27 to 35
Ditto, basket	25
Norwich car	27

CARRIAGES (complete)—*continued.*

	guineas .
Dog cart	30 to 45
Sociable phaeton	25
Denmark phaeton	25
Village phaeton	37
Basket sociables and phaetons	16 to 35
Wire sociable	25
Dog cart phaeton	37 to 50
Eugénie phaeton	45 to 50
Waggonette	37 to 60
Open panel phaeton	22 to 35
Hooded phaeton	50 to 80
Ditto waggonette	125
Single brougham	120
Double „	125 to 140
Miniature „	150
Barouche	140 to 150
Side light coach	150
Landau	175 to 300
Superior close carriages	200 to 300
Pony basket carts and chaises	10 to 19
Hansom and Clarence cabs	70 to 100
English, built on the American principle, combining lightness with strength and durability :—	
Canoe sociable landau	220
Sociable landau	210
Barouche	140
Double brougham	150
Single „	135
Hooded waggonette	140
Private Hansom cab	115
Mail phaeton	110
Waggonette	85
Alten phaeton	95
Park „	70 to 100
Dog cart phaeton	65
Hooded „	80
Southern Brett	90

. CARRIAGES (complete)—*continued.*

	guineas
Buggy	70
Dog cart	55
Pony sociable	30
Ditto, with cover	35
Wicker car	15
Carriage wheels, painted, &c., per pair	8 to 12
Tradesmen's carts, light	17 <i>l.</i> to 25 <i>l.</i>
Ditto, heavy	24 <i>l.</i> to 32 <i>l.</i>
Ditto vans, light	26 <i>l.</i> to 45 <i>l.</i>
Ditto, strong	40 <i>l.</i> to 56 <i>l.</i>
Ditto covered carts	25 <i>l.</i> to 30 <i>l.</i>
Cattle conveyances	38 <i>l.</i> to 44 <i>l.</i>
Furniture carts	28 <i>l.</i> to 34 <i>l.</i>
Ditto vans	40 <i>l.</i> to 60 <i>l.</i>
Ditto, large, covered, for railway conveyance	110 <i>l.</i> to 120 <i>l.</i>
Coal carts	25 <i>l.</i> to 32 <i>l.</i>
Ditto vans	36 <i>l.</i> to 50 <i>l.</i>
Railway vans	40 <i>l.</i> to 56 <i>l.</i>
Parcels carts and vans	40 <i>l.</i> to 54 <i>l.</i>
Lorries	32 <i>l.</i> to 46 <i>l.</i>
Drays	30 <i>l.</i> to 35 <i>l.</i>
Waggon drays	42 <i>l.</i> to 48 <i>l.</i>
Bicycles	7 <i>l.</i> to 12 <i>l.</i>
Ditto, superior	15 <i>l.</i> to 25 <i>l.</i>
Tricycles	12 <i>l.</i> to 40 <i>l.</i>
Sociables	25 <i>l.</i> to 52 <i>l.</i>
Convertibles	33 <i>l.</i> to 55 <i>l.</i>
Single perambulators	42 <i>s.</i>
Double "	84 <i>s.</i>
Hooded, extra, to	7 <i>l.</i> 10 <i>s.</i>
Invalid chairs, indoor	11 <i>l.</i> to 12 <i>l.</i>
Ditto, outdoor	18 <i>l.</i> to 18 <i>l.</i>

Second-hand carriages, &c., actual present prices :—

	guineas			guineas	
Landau	cost	275	price	.	190
Ditto	"	220	"	.	130
Sociable landau	"	210	"	.	145

CARRIAGES (complete)—continued.

	guineas			guineas
Clarence landau	cost	180	price . . .	60
Double brougham	„	140	„ . . .	100
Miniature „	„	145	„ . . .	100
Hooded mail phaeton	„	120	„ . . .	60
Ditto waggonette (forms a summer open carriage and winter brougham), cost 95 guineas, price . . .				65
	guineas			
Waggonette and Stanhope phaeton, cost	95	price		48
Waggonette	„	90	„	45
Sociable landau	„	280	„	50
Brougham			„	35
Barouche			„	45
Double miniature brougham			„	75
Single	„		„	85
Circular fronted	„		„	45
Circular broughams, price 50 <i>l.</i> and				55
Miniature „ (single)			„	30
Double „			„	40
Miniature „ and set of single harness			„	80
Canopy waggonette			„	45
Empress phaeton			„	50
Stanhope „ or T cart			„	55
Ditto phaetons			„	45 and 50
Pony sociable, and set of pony harness			„	18 <i>l.</i>
Ditto trap, cost 19 <i>l.</i>			„	8 <i>l.</i>
Two-wheel carriages: Dennett gigs, from . . .				5 <i>l.</i> to 15 <i>l.</i>
Newport Pagnell carts	„ . . .			10 <i>l.</i> to 25 <i>l.</i>
Dog carts	„ . . .			15 <i>l.</i> to 35 <i>l.</i>
All according to condition and make.				

CARVER AND GILDER.

Gold room-mouldings, matt. and burnished :—

Semi-circular	$\frac{1}{2}$ in. to $\frac{3}{4}$ in., per yd.	. . .	7 $\frac{1}{2}$ d. to 1 <i>s.</i>
Ogival	$\frac{3}{4}$ „ 1 „	. . .	8d. to 1 <i>s.</i>
Sections, various, $\frac{3}{4}$ „ 2 „	. . .		1 <i>s.</i> to 2 <i>s.</i> 6d.
Washable gilt inside mouldings	per 100 ft.	3 <i>s.</i> 6d. to 12 <i>s.</i> 6d.	
Ditto, with ornaments	„ . . .		16 <i>s.</i>

CARVER AND GILDER—*continued.*

Washable frame mouldings	per 100 ft.	4s. 6d. to 36s.
Rose and gilt	"	10s. to 45s.
Washable gilt room border mouldings	"	7s. to 18s.
Black japan and stained mouldings, per doz. ft. lengths		1s. 6d. to 4s.
Maple and rosewood mouldings	"	16s. to 30s.
Best gold mouldings	"	6s. to 48s.
Gilt frame-corners, per set of 4		6d. to 1s. 8d.
Moulded frames for pictures, mirrors, &c., at p. ft. lin.		2s. 6d. to 5s.
Oxford frames, in oak, per doz., from		7s.
Ditto, in gold		30s.
Ditto, large, each, from		10s. to 30s.
Handsome picture-frames	"	1l. to 5l.
Engravings in maple frames, gold linings, framed and glazed, complete, a selection	each about	20s.
Chromolithographs in plain gilt frames, glazed	"	20s.
Ditto, larger, 2 ft. 6 in. x 2 ft.	"	42s.

DYER, &C.

Chintz :—

Cleaned and glazed, per yd.		2½d.
Ditto, if lined	"	4d.
Covers to chairs cleaned and glazed, each		3d. and 4d.
Ditto, sofas	"	2s. to 4s.
Curtains, lined, cleaned, and glazed, whole, per yd.		5d.
Stormont lining	"	2d.
Squab seats cleaned, each		10d. to 1s. 6d.
Holland crumb cloths	per sq. yd.	3d.
Ditto, stair covers	per yd.	2d.
Muslin and net window curtains cleaned, bleached, and finished, per pair, 10d. to 4s. 6d., or per sq. yd.		1½d. and 2d.
Holland window blinds cleaned, per sq. yd.		3½d. and 4d.
Cashmere	each, from	1s.
Plain dimity	per yd.	2d.
Coloured	"	3d.
Damask	(wide)	5d.
Moreens, plain or damask	"	4d.
Damask, ½ yd. wide	"	5d.
Silk and satin	"	1s.

DYER, ETC.—continued.

Satin borders, cleaned, per in. of width, per yd. lineal .	1d.
Table covers, cloth, plain or embroidered, union, velvet pile, or tapestry, cleaned or dyed, each . . .	1s. 6d. to 4s. 6d.
Shawls cleaned, each from .	2s. 6d.
Fringe „ per yd. .	3d. to 4d.
Axminster and tapestry carpets „ per sq. yd. .	10d. to 1s.
Turkey „ „ „ .	8d. to 1s.
Velvet pile „ „ „ .	6d. to 1s.
Kidderminster and Dutch carpets and druggets cleaned, per sq. yd.	4d.
Brussels and stair carpets, cleaned, per yd. lineal .	4d. to 6d.
Hearthrugs „ each . . .	2s. to 4s.
Sheepskin rugs and wool mats cleaned or dyed, each .	2s. to 4s.
Quilts, counterpanes, and blankets, cleaned, each .	6d. to 2s. 6d.
Mats, cocoa-fibre or rope cleaned, each from .	1s.
Cocoa-fibre matting „ per yd. .	3d. to 4d.
Horse clothing „ per set . .	4s. to 6s.
Clothes, gentlemen's suits „ per suit	3s. 6d. to 5s. 6d.
Tents, marquees, and yacht sails „ per sq. yd. .	4d.
Dyeing :—	
Moreen damask „	6d. to 7d.
Ditto, ingrain colour „	7d. to 8d.
Ditto, magenta „	9d. to 1s.
Ditto, double width „	1s.
Tabaret, silk and satin damask, and brocatelles, p. yd.	8d. to 1s.
Cashmere „	6d.
Cloth, per sq. yd. „	1s.
Rep, French silk, and worsted damask, per yd. .	1s. 6d.
Linings „	4d. to 6d.
Fringes, per in. deep „	1d.
Table covers each from	2s.
Dresses, silk and merino „	3s.
Ditto, children's „	2s.
Velvets, per yd. „	1s. to 1s. 6d.
Carpets : Kidderminster, per sq. yd.	10d.
Turkey „	2s.
Axminster, &c. „ from	2s. 6d.
Brussels and stairs, per yd. lineal	1s. to 1s. 6d.

FURNITURE AND FURNISHING.

Bedding: Palliases and Mattresses, 6 ft. long.

Width.	2½ ft.	3 ft.	3½ ft.	4 ft.	4½ ft.	5 ft.	5½ ft.	6 ft.
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Common palliasse	5 0	5 6	6 6	7 6	8 6	9 6	10 6	11 0
Best ditto, canvas and linen tick borders	10 6	11 6	12 6	13 6	15 0	17 0	19 0	21 0
Pallio-mattress	16 9	18 9	19 6	21 0	23 6	25 6	30 0	35 0
Double ditto	25 0	31 6	35 0	38 0	43 0	45 0	50 0	55 0
Alga marina ditto, canvas and tick borders . . . . .	..	11 0	12 6	13 6	15 0	17 0	19 0	22 0
Flock mattress	9 6	10 9	11 6	12 6	13 6	14 9	15 9	17 0
Ditto, best white, canvas	12 9	14 9	16 9	18 9	21 0	24 0	27 0	30 0
Coloured wool mattress	14 9	16 9	18 9	21 0	23 6	26 6	30 0	35 0
Best white wool mattress, linen tick	40 0	48 0	56 0	64 0	73 0	84 0	95 0	110 0
Ditto, upper mattress	28 0	33 0	38 0	43 0	48 0	53 0	58 0	67 0
French wool mattress, check tick	30 0	35 0	41 0	48 0	55 0	62 0	70 0	80 0
Ditto, best linen tick	50 0	57 0	65 0	75 0	86 0	98 0	110 0	126 0
Horse-hair mattress	30 0	31 6	37 6	45 0	52 6	58 6	65 0	75 0
Ditto, best	65 0	75 0	88 0	100 0	112 0	126 0	140 0	160 0
Thin best hair mattress	40 0	46 0	53 0	60 0	66 0	76 0	86 0	100 0
Somnier portable spring mattress . . . . .	..	25 0	32 0	37 0	43 0	45 0	50 0	60 0
Spring mattress	31 6	35 0	42 0	45 6	52 6	63 0	73 6	85 0
Best German spring mattress—hair stuffed . . . . .	..	84 0	97 0	110 0	123 0	136 0	150 0	170 0

Crib mattresses, 2 ft. x 4 ft. to 3 ft. x 5 ft.: flock, 5s. to 10s. 9d.; wool, 8s. to 25s.; hair, 16s. to 47s.
 Basinettes mattress and pillow: flock, 3s. 6d.; wool, 5s. to 12s. 6d.; hair, 7s. to 12s. 6d.

FURNITURE AND FURNISHING—continued.

Bedding: Feather Beds, Bolster, and Pillows.

Feathers . .		Good Poultry, 1s. per lb. Cotton Ticks	Good Grey Goose, 1s. 3d. per lb. Blue Cotton Ticks	Superior Grey Goose, 1s. 6d. per lb. Union Ticks	Foreign Grey Goose, 1s. 10d. per lb. Linen Ticks
Plain :—					
Size	Weight	s.	s.	s.	s.
2½ ft.	20 lbs.	26	31	39	47
3 "	24 "	30	36	45	54
3½ "	30 "	36	44	54	64
4 "	36 "	43	56	68	78
4½ "	41 "	49	63	75	91
5 "	48 "	61	74	87	110
5½ "	68 "	..	..	120	180

Bordered :—		Good Grey Goose, 1s. 3d. per lb. Blue Cotton Ticks	Superior Grey Goose, 1s. 6d. per lb. Union Ticks	Foreign Grey Goose, 1s. 10d. per lb. Linen Ticks	White Goose, 2s. 6d. per lb. superior Linen Ticks	Best White Goose, 3s. 3d. per lb. superior Linen Ticks
Size	Weight	s.	s.	s.	s.	s.
3 ft.	27 lbs.	42	49	63	88	120
3½ "	31 "	50	58	72	95	143
4 "	40 "	62	72	85	117	164
4½ "	47 "	74	85	100	133	204
5 "	54 "	88	100	115	150	225
5½ "	61 "	105	120	140	177	262
6 "	70 "	126	147	170	210	300

Plain wool beds, 2½ ft. to 4½ ft., 20 lbs. to 42 lbs., fr. 8s. 6d. to 26s.
 Bordered ditto, 3 " 4½ " 25 " 42 " 17s. 6d. to 30s.
 Wool bolsters 2½ " 4½ " 3 " 8 " 2s. 6d. to 5s. 6d.
 Ditto, pillows 2 " 2½ " 1s. 6d. to 2s.
 Horse-hair bolsters, 2½ ft. to 5 ft., from . 5s. to 17s.
 Ditto, pillows, 27 in. to 29 in. , . 4s. to 8s. 6d.

FURNITURE AND FURNISHING—*continued.*

Feather pillows, goose, 2 lbs. to 4 lbs. „ .	5s. 6d. to 16s.
Down „ 1½ „ 3 „ „ .	10s. to 25s.
Sofa „ 1 „ 3½ „ „ .	4s. 6d. to 19s.
Goose down quilts, 3×4 ft. to 6½×7½ ft. in cotton covers, 11s. to 55s.; silk, &c.	17s. to 105s.
Eider down quilts, 3×4 ft. to 6½×7½ ft. in cotton covers, 23s. to 75s.; silk, &c.	27s. to 140s.
Bordered Eider down quilts, 2 by 1½ yds. to 3½ yds. sq. in cotton and silk	4l. to 14l.
Black flock, per lb. 2d.; black mill puff. per lb. . . .	6d.
Feathers:—	
Good poultry, per lb.	1s.
Goose, good grey, 1s. 2d. to 2s.; Dantzic grey, 1s. 10d. to 2s.; best grey, 2s. 6d.; good white, 2s. 3d.; Dantzic white, 2s. 6d.; best white, per lb.	3s. to 3s. 3d.
Redressed and purified by steam, per lb.	2½d. to 3d.
Swan's down, per lb. 1s. 6d.; grey down, 4s. 6d.; white down	6s. 6d.
Best grey down, per lb. 8s.; white down	10s. 6d.
Mattresses, in cleaned cases or new ticks, remade, small sizes, 5s. to 18s.; large	
Ready-made bed ticks, plain, cotton 2½ to 5½ ft.	4s. 6d. to 14s.
Ditto, linen, 2½ to 5½ ft.	7s. 6d. to 23s.
Ditto, bordered cotton, 2½ to 5½ ft.	6s. to 19s.
Ditto, linen, 2½ to 6½ ft.	11s. to 40s.
Bolster ticks: cotton, 2½ to 5½ ft. 1s. 2d. to 4s.; linen, 2½ to 6 ft.	2s. to 8s. 6d.
Pillow ticks: cotton, 9d. to 2s. 4d.; linen, 1s. 6d. to 4s.; fustian	2s. to 3s.
Square pillow ticks: cotton, 1s. 4d. to 2s.; linen	2s. to 3s. 6d.
Crib toilet quilts, 4 by 5 to 7 by 9 ft. each, from	3s. 6d. to 16s.
Eider down duvets: 52 in. by 68 to 100 in. by 88 in.; in cotton and silk	49s. to 143s.
Brown wool blankets, 5½ to 8 lbs., per pair	4s. 6d. to 7s. 8d.
White „ „ 4½ „ 8 „ „	7s. 6d. to 12s. 6d.
Thick cotton bed rugs, each	2s. 9d. to 4s. 2d.
Twilled woollen „ „	3s. 3d. to 6s. 3d.
Bolton or blanket sheets, per pair	3s. to 4s. 3d.

FURNITURE AND FURNISHING—continued.

Blankets, per pair.

Sizes	8-4	9-4	10-4	11-4	12-4	13-4	14-4
Yds.	1½ × 2	1½ × 2½	2 × 2½	2½ × 2½	2½ × 3	2½ × 3½	3 × 3½
Common York. . .	s. d. 6 3 to 8 0	s. d. 8 9 to 11 0	s. d. 11 9	s. d. 15 9	s. d. 23 6	s. d. . .	s. . .
Med. and stout do. .	7 6 , 10 6 to 10 6	15 0 to 13 6 to 19 0	17 6 to 23 25 6 to 27 6	32 28 6	43 0	32 6 to 52 0	..
Superior	9 0 , 15 0 to 12 6	21 0 to 15 9	26 0 to 21 0	32 28 6	43 0	32 6 to 52 0	..
Witney	8 0 , 12 0 to 10 0	15 6 to 13 0	18 6 to 17 0	24 24 0	30 0	28 6 , 36 6	44
Ditto, ex. super. .	16 0 , 17 0 to 18 0	26 0 to 21 0	32 0 to 25 0	40 32 0	48 0	40 0 , 50 0	55
Baths, fine . . .	16 6	21 0	27 0	34 0	43 0	50 0	55
Scarlet	13 0 , 17 0 to 17 0	22 0 to 21 0	32 0 to 25 0	42 35 0	50 0	..	..
Merino	18 9	25 0	32 6	38 9	46 6	56 0	..

Bassinette and crib blankets, per pair, 4-4 to 7-4 4s. to 16s.

Counterpanes and Quilts.

Sizes	9-4	10-4	11-4	12-4	13-4	14-4
Yards	1½ × 2½	2 × 2½	2½ × 2½	2½ × 3	3 × 3½	3½ × 3½
Coloured counterpanes	s. d. 3 0 to 6 6	s. d. 3 0 to 8 0	s. d. 4 3 to 10 0	s. d. 5 6 to 12	s. d. . .	s. . .
White knitted counterpanes . .	3 8 , 11 6	4 6 , 14 9	7 0 , 18 9	9 0 , 25 20 to 25 0	..	..
Marseilles quilts . . . .	..	11 0 , 21 0	15 0 , 25 0	18 0 , 31 21	35 0 to 40	..
Ditto, summer	8 0 , 12 6	10 0 , 22 6	13 0 , 26 6	16 0 , 32 20	37 6 to 45	..
Toilet quilts . . . .	..	9 0 , 22 0	12 0 , 28 0	16 0 , 31 20	37 0 to 44	..

FURNITURE AND FURNISHING—continued.

Bed Furniture Hangings, per set.

	Width						
	3 ft.	3½ ft.	4 ft.	4½ ft.	5 ft.	5½ ft.	6 ft.
IRON ARABIAN OR HALF TESTER BEDSTEADS.	s. d.	s. d.	s. s.	s. d.	s. s.	s. s.	s. s.
1 breadth chintz or stripe at 9d. per yd.	26 6 to 28	27 6 to 30	30 to 34	32 6 to 36	..	..	..
Ditto, ditto, at 7d.; lining, at 6d.; or dimity at 14d. per yd.	38 0 "	40 0 "	42 "	44 0 "	46 "	..	..
Ditto, ditto at 8d. and 9d.; lining at 7d. per yd.	35 0 "	38 0 "	40 "	42 0 "	44 "	..	..
2 breadths chintz at 8d.; lining at 6d. and 7d. (all round valance, ex- tra, 8s.)	40 0 "	44 0 "	46 "	48 0 "	50 "	..	..
2 breadths chintz at 8d.; lining at 6d. and 7d. per yd.; (if 3 breadths, 9s. ex.)	60 0 "	62 0 "	64 "	66 "	68 0 "	72 to 74	75 "

Ditto, ditto, at 9d. and 11d.; lining at 7d. per yd.; (extra breadth, 10s.; valance ornaments, 10s.); 3 brdths. chintz at 10d. and 11d., lining at 7d. and 8d. per yd.	42 0	68	45 0	70	48	74	50 0	78	80	84	86	90
Ditto, ditto, at 16d.; lining at 8d.; (ornaments to valance, extra, 13s.); (gimp and ornaments to valance, 25s.); if bordered chintzes, add 10 per cent.	72 0	88	76 0	90	78	92	88 0	98	90	100	105	110
1 to 3 breadths dimity, at 15d. per yd.	108		110		115		120		132	140		150
Damask furniture, 52 in. wide, best union or yarn-dye worsted damask	35 0	65	38 0	68	40	70	43 0	72	75	78	80	84
Best worsted reps	49 0	75	50 0	78	53	80	55 0	84	60	90	100	110
	95		100		106		110		115	120		130
WOOD ARABIAN OR HALF TESTER BEDSTEADS.												
3 brdths. dimity, at 14d. and 15d. per yd.	..		..		55		58 0	63	63	66	66 to 70	70 to 75
2 brdths. chintz at 7d. and 8d.; and lining at 5d. and 6d. per yd.	42 0	43	..		..		..		42	48	..	..
2 and 3 brdths. chintz, at 10d. and 11d.; lining at 6d. to 8d. per yd.	..		..		60	77	63 0	95	65	100	70	105 80
												110

FURNITURE AND FURNISHING—*continued.*

Bedsteads :—

Iron child's bedstead, half tester, 5 ft. to 5 ft. 6 in. long : 2 ft. 6 in. wide, 20s. to 33s. ; 3 ft. wide, 22s. to 35s. ; 3 ft. 6 in. wide	24s. to 37s.
Ditto, ditto, French, 5 ft. 6 in. to 6 ft. long, 2 ft. 6 in. w.	25s. to 26s.
Ditto, ditto, half side, 5 in. to 5 ft. 6 in. long : 2 ft. 6 in. wide, 16s. to 27s. ; 3 ft. wide, 18s. to 30s. ; 3 ft. 6 in. wide	20s. to 32s.
Ditto, crib, half tester, 4 in. to 4 ft. 6 in. long : 2 ft. 20s. to 44s. ; 2 ft. 6 in.	24s. to 49s.
Ditto, ditto, 4 ft. to 4 ft. 6 in. long : 2 ft. 12s. to 50s. ; 2 ft. 6 in.	19s. to 55s.
Ditto swing cot : 32s. to 38s. ; swing bassinette on castors	26s. to 60s.
Ditto folding bedstead, with sacking, 6 ft. by 2 ft. 6 in. to 4 ft.	8s. 6d. to 24s.
Cage bedstead (and cover), 6 ft. by 2 ft. 6 in. to 4 ft.	30s. to 34s.
Chair bed, with brown wool cushions in cotton	35s. to 42s.
Ditto, ditto hair	52s. to 63s.
Ditto ditto only, 2 ft. and 2 ft. 6 in.	20s. and 24s.
Ditto, ditto, superior, 25s. to 30s. ; wool cushions extra, 22s. to 26s. ; hair	35s. to 42s.
Iron portable camp, 48s. ; with case	63s.
Ditto French, 55s.	72s.
Ditto spring couch, with back and table, and horse- hair cushion in cotton	6l. to 8l. 10s.
Ditto couch, 2 ft. 6 in. x 6 ft. 2 in. 36s. ; with horse- hair cushions	56s.
Ditto sofa, 2 ft. 6 in. x 6 ft. 2 in. 40s. ; with horsehair cushions	68s.
Wicker bassinette, lined and trimmed, chintz or muslin, with hair mattress, white down pillar, 1½ pair blankets, and toilet quilt	40s. to 50s.
Ditto, French or standards	40s.
Swing cot, Spanish mahogany, cane sides	63s.
Crib, cane panels, japanned, 17s. to 20s. ; mahogany, 38s. to 45s. ; superior	60s. to 65s.
Stretcher, 6 ft. x 3	12s.

FURNITURE AND FURNISHING—*continued.*Bedsteads—*continued.*

Cabinet	18s. 6d. to 41.
French, japanned, 19s. to 40s.; birch or mahogany .	70s. to 85s.
Parisian, Spanish mahogany, 115s. to 126s.; canopy, extra	30s.
Ditto, mahogany or rosewood, superior, 190s. to 200s.; canopy, extra	40s.
Ditto, walnut, superior, 15l.; canopy, extra	70s.
Half tester, japanned, 38s. to 56s.; mahogany or birch	59s. to 70s.
Arabian, mahogany or birch, superior	105s. to 115s.
Arabian, Spanish mahogany or birch, carved, &c. .	10l. to 30l.
Ditto, walnut, carved, &c.	16l. to 32l.
4-post birch and mahogany, 3l. 15s. and 4l. 10s. to .	10l.
Ditto, Spanish mahogany, 6l. 10s. and 10l. 10s. to .	20l.
Ottoman chair bedstead, with cushions, and covered .	48s. to 95s.
Couch and sofa " hair " "	7l. and 9l.
Ottoman " spring and hair-stuffed, with 2 pillows, covered calico or green worsted	150s. to 200s.
Bed rest	24s. to 36s.

Bedroom furniture:—

Washstands, japanned, single, 20 in. to 33 in.	3s. 9d. to 14s. 9d.
Ditto " double, 27 in. to 33 in.	18s. 6d. to 25s.
Stained mahogany, or birch, 2 ft. 6 in. to 3 ft. 6 in. with drawers	21s. to 42s.
Ditto, ditto, ditto, marble top, 30 in. to 45 in. with drawers	21s. to 75s.
Ditto, ditto, ditto, ditto, superior	52s. 6d. to 63s.
Circular mahogany, 16 in. and 18 in. diameter	21s. to 30s.
Ditto, polished deal	34s.
Ditto, japanned, 16 in. and 18 in. diameter, 15s. to 18s.; polished	21s.
Ditto, mahogany, 16 in. and 18 in. diameter, with cupboard	34s. to 35s.
Mahogany, half circle, marble top	21s. to 50s.
Ditto, circular "	34s.
Mahogany or birch, elliptic, marble top	76s. to 112s.
Mahogany corner "	70s. to 75s.
Mahogany, walnut, or birch " carved, &c., 4 ft.	55s. to 95s.

FURNITURE AND FURNISHING—*continued.*Bedroom furniture—*continued.*

Washstands, mahogany, enclosed, 2 ft.	35s. to 50s.
Ditto, japanned, 24 to 30 in.	28s. to 40s.
Ditto, French polished, 24 to 30 in.	42s. to 50s.
Toilet tables, japanned, 30 to 36 in.	3s. 9d. to 12s. 9d.
Ditto, deal, straight, or serpentine front for covering, 8 to 5 ft.	5s. to 14s.
Ditto, with covering, muslin, lined with glazed cambric, or calico	22s. to 42s.
Ditto, mahogany, birch, or walnut, 3 to 4 ft., with drawers	22s. 6d. to 45s.
Duchesse toilet table, in mahogany, birch, or wal- nut, with toilet glass and drawers	95s. to 135s.
Knee-hole toilet table, in mahogany, birch, or wal- nut, on castors, with drawers	58s. to 75s.
Ditto, ditto, superior	75s. to 95s.
Pedestal dressing table, ditto, ditto	6l. to 10l.
French pedestal toilet cupboard, round, with ewer shelf, marble top, in mahogany, walnut, or birch	12s. 6d. to 20s.
Ditto, ditto, superior, square	25s. to 31s.
Willow washstand backs	5s. 6d. to 7s. 6d.
Bidets, with pan, japanned, polished, mahogany, walnut, or birch	15s. to 25s.
Bedsteps, fitted complete, 2 or 3 tiers, japanned or polished, mahogany, walnut, or birch	12s. 6d. to 42s.
Chamber pedestals, japanned or polished	19s. to 23s.
Towel rails, japanned or polished	2s. to 5s. 6d.
Ditto, mahogany, birch, oak, walnut	3s. to 18s. 9d.
Boot cupboards, japanned, or polished, 2 ft. 9 in.	32s. to 46s.
Ditto, mahogany, or birch	68s. to 72s.
Boot stands	18s. to 42s.
Ladies' dress stands	21s. to 50s.
Chest of drawers, japanned : 3 ft. 18s. 6d. to 27s. ; 3½ ft.	25s. to 36s.
Ditto, ditto, 3½ ft., large size	40s. to 50s.
Ditto, mahogany or birch, 3 ft.	30s. to 45s.
Ditto, ditto, superior	42s. to 58s., and 88s.
Ditto, ditto, 3 ft. 6 in. round fronts	35s. to 50s.
Ditto, ditto, ditto, straight	42s. to 52s. 6d. and 108s.

FURNITURE AND FURNISHING—*continued.*Bedroom Furniture—*continued.*

Chest of drawers, mahogany or birch, round corner :

3½ ft. 55s. to 75s. ; 4 ft. 65s. to 105s.

Ditto, ditto, superior 4l. to 6l.

Ditto, Spanish mahogany tallboys, 4 ft. wide, 4 ft.

6 in. high 5l. to 6l. and 8l.

Ditto, mahogany or birch cabinet 90s. to 115s.

Wardrobe, japanned, with hanging press and bonnet

drawer : 3 ft. 42s. to 52s. 6d. ; 3½ ft. 63s. to 75s. ;

4 ft. 75s. to 84s. ; 4 ft. with trays and drawers . 90s. to 105s.

Ditto, japanned, linen press, 3 ft. to 3½ ft. wide . . 52s. to 60s.

Ditto, and drawers, 3½ and 4 ft., japanned . . 87s. to 100s.

Ditto, japanned, wing, 6 ft. 195s. to 157s. 6d.

Ditto, ditto, superior, round corner 8l. 10s.

Ditto, ditto, ditto, plate-glass door 10l.

Ditto, mahogany, with hanging press and large

drawer, plate-glass door, 7 ft. 6 in. high : 4 ft.

6l. 8s. to 8l. 15s. ; 4½ ft. 8l. 8s. to 10l. 15s.

Ditto, mahogany trays, &c., 7 ft. x 3 ft. 6 in. . . . 7l. 10s.

If plate-glass door, extra 80s.

Ditto, mahogany wing, 6 ft. x 7½ ft. high, plate-glass

door 11l. to 13l.

Ditto, Spanish mahogany, 3-door, hanging press,

trays and drawers 14l. to 17l.

Ditto, Spanish mahogany, birch or walnut, wing,

7 ft. wide by 7½ ft. high, round cornered, plate-

glass door, trays and drawers, &c. 21l. to 27l.

Ditto, the best made 30l. to 37l.

Dressing glass, and toilet table, with drawers, large

and small, in Spanish mahogany, birch, or walnut . 9l. to 21l.

Ditto, and pedestal toilet table, ditto, ditto . . 18l. to 23l.

Cheval glass, and pedestal toilet table, ditto, ditto . 12l. to 25l.

Dressing glass, and toilet chest of drawers, mahogany

or birch, 3 ft. 6 in. 7l.

Japanned deal toilet table, and glass, 4 ft. . . 5l. 10s. to 6l. 5s.

Polished „ „ drawers and glass, 3 ft. 6 in. . 75s. to 95s.

Dressing glass, best plate, 7 x 5 in. to 14 x 10, ma-

hogany or birch, each 9d. to 5s.

FURNITURE AND FURNISHING—*continued.*Bedroom Furniture—*continued.*

Swing toilet glass, best plate, 9 × 7 in. to 18 × 14, plain tray, mahogany or birch, each 2*s.* 6*d.* to 15*s.*
 Ditto, moulded trays, Spanish mahogany or birch :
 12 × 9, 8*s.* 6*d.* ; 14 × 10, 12*s.* 6*d.* ; 15 × 11, 14*s.* 6*d.* ;
 16 × 12, 15*s.* 6*d.* ; 17 × 13, 16*s.* 6*d.* ; 18 × 14, 18*s.* 6*d.* ;
 20 × 16, 21*s.* ; 22 × 16 25*s.*

Ditto, rounded top : 16 × 12, 16*s.* 6*d.* ; 18 × 14 21*s.*

Ditto, superior, 40*s.* to 75*s.* ; with drawers 45*s.* to 84*s.*

Ditto, ditto, oval 38*s.* to 95*s.*

Cheval glass :	in.	in.	in.	in.
	42 × 20	44 × 24	48 × 24	50 × 26
Best plate, mahogany or birch,	<i>s.</i>	<i>s.</i>	<i>s.</i>	<i>s.</i>
carved frame, &c.	58	70	84	110

Ditto, superior, ditto, ditto — 95 115 135

Ditto, elegant, ditto, ditto : 48 × 24 in. 6*l.* to 8*l.* ;

50 × 26 in. 7*l.* to 9*l.*

Shaving stand and glass, mahogany, or birch 27*s.* to 105*s.*

Chairs :—

Cane-seat, polished, im. my. or rosewd., each	2 <i>s.</i> 3 <i>d.</i> to 3 <i>s.</i>
" " arms to match "	7 <i>s.</i> 6 <i>d.</i> to 9 <i>s.</i> 6 <i>d.</i>
" " sweep or balloon backs "	3 <i>s.</i> 6 <i>d.</i> to 5 <i>s.</i>
" " arm-chairs to match "	10 <i>s.</i> 6 <i>d.</i> to 12 <i>s.</i> 6 <i>d.</i>
" " beech, birch, and cherry, various "	3 <i>s.</i> to 14 <i>s.</i>
" " cane backs "	10 <i>s.</i> to 12 <i>s.</i>
" " mahogany "	14 <i>s.</i> to 15 <i>s.</i>

Walnut, or mahogany, stuffed seat and back, in cr  tonne, each 25*s.* to 27*s.*

Stuffed seat, sweep backs, im. polished, in leather cloth, 6*s.* to 7*s.* ; arm-chairs, each 12*s.* 6*d.*

Derby or American, folding, cane seats and backs, each 7*s.* 6*d.* to 21*s.*

Ditto, ditto, with arms, 21*s.* to 25*s.* ; and leg-rest, ea. 28*s.* to 33*s.*

Music or shop, cane-seat 3*s.* 9*d.* to 7*s.* 6*d.*

Children's high table, with arms 3*s.* 9*d.* to 8*s.* 6*d.*

Ditto Berg  re, mahogany or walnut, and screw 15*s.* to 31*s.* 6*d.*

Ditto, small cane-seat 6*s.*

Nursery, low seat, cane 4*s.* 6*d.* to 6*s.* 6*d.*

FURNITURE AND FURNISHING—*continued.*Bedroom Furniture—*continued.*

Chairs:—

Ditto, ditto, rocking	6s. 6d. to 8s. 6d.
Night chair, with cushion	55s. to 60s.
Child's wicker chair and table, with pan	3s. 6d.
Arm chairs, cane-seat and back	25s.
Rocking chairs „ „	38s.
Austrian bent-wood chair	10s. 6d.
Lath Derby chair	3s. 9d. to 8s. 9d.
Cabriole Bergère table chair	35s.
Rush-seat cherry-wood child's chair	5s. 6d. to 6s. 9d.
Seat cushions, chintz, or American cloth, each	1s. to 8s.

Suites:—

Tin washstand, with fittings, complete	11s. 6d.
Nursery washstand, japanned, white fittings	12s. 6d. to 24s.
Mahogany or birch circular washstand, with plug, basin, and ware, 18 in. and 22 in.	78s. and 102s. 6d.
Ditto, enclosed washstand, with fittings complete	84s. to 105s.
Mahogany, sloping top, enclosed washstand, with cistern, tap, dressing glass, and toilet fittings, complete.	105s. to 147s.
Washstand, 26 in. deep, on castors, with marble top, 21 in. ewer, and fittings, complete, birch or Spanish mahogany, 9l. 10s.; walnut	10l.

White enamelled toilet suite, ornamented with
coloured lines and flowers in centre of panels, or
polished deal with marqueterie enrichments:

	£	s.	d.
6 ft. wardrobe, plate-glass door	13	10	0
4 ft. „ „	10	2	6
3½ ft. chest of drawers	3	10	0
4 ft. dressing table	6	10	0
3½ ft. washstand, marble top	4	10	0
Square pedestal	1	8	0
Towel rail	0	8	0
3 chairs	1	11	6

The suite 28l. to 3½l.

FURNITURE AND FURNISHING—continued.

Suites :—Silver Fir or best polished Pine, plain, with inlaid Tulip-wood Border, or double Marqueterie Border.

	Plain		Tulip-wood Border		Marqueterie Border	
	s.	d.	s.	d.	s.	d.
Arabian bedstead, 5 ft.	75	0 to 84	0	0	110	0 to 136
Toilet table, 3 to 4 ft.	21	0	25	6	35	0
Washstand, 2½ to 4 ft.	21	0	28	6	35	0
Chest of drawers, 3 to 4 ft.	52	6	84	0	78	6
Wardrobe, 4 to 6½ ft.	115	0	252	0	168	0
Pedestal square toilet cupboard	23	6	31	6	38	0
Bed-steps	21	0	28	6	35	0
Towel rail	5	6	7	6	9	6
Cane chair	6	6	8	6	10	6
Toilet glass	25	0	30	0	35	0
The suite, with 6 chairs	201. to 291.		261. to 381.		301. to 481.	

FURNITURE AND FURNISHING—continued.

Bedroom Furniture—continued.

Suites:—

Japanned, or polished pine:	Japanned	Pine
	<i>s. d.</i>	<i>s. d.</i>
4 ft. wardrobe	100 0	168 0
3½ ft. chest of drawers	45 0	70 0
3½ ft. dressing table	18 6	25 0
3 cane-seat chairs	10 6	19 0
Towel rails	3 3	6 9
3 ft. washstand	18 6	25 0
Oval toilet glass, 22 x 16 in.	18 0	25 0
Pedestal cupboard	18 0	35 0
The suite	101. 10s.	171. 10s.
The same suite, stained satin-wood and polished, or japanned white, flower decorated, and lined, with white and gold handles		181. 18s.
Pompeian design on white enamel: 5½ ft. Arabian bedstead, 6½ ft. wardrobe, plate-glass door, 5 ft. Duchesse toilet table, 4½ ft. pedestal washstand, best marble top, pedestal cupboard, towel rails, and 4 canvas-covered stuffed seat chairs		821.
Stained dark oak or walnut, relieved with gold: 5 ft. Gothic Arabian bedstead, 7 ft. breakfront wardrobe, plate-glass door, 4 ft. toilet table, and glass 28 x 20 in., 4 ft. washstand, marble top, pe- destal cupboard, towel rails, and 3 cane-seat chairs		901
Gothic oak 5 ft. Arabian bedstead, French polished, with green worsted rep furniture, and handsome gold colour trimming, 7½ ft. wardrobe, 4 ft. chest of drawers, 4½ ft. dressing table, and marble top washstand, bed pedestal, 26 x 18 in. toilet glass, towel horse, and 3 cane-seat chairs		1121.
Ash or oak Mediaeval: 6½ ft. wardrobe, glass centre door, toilet or pedestal table and glass, washstand or pedestal ditto, square pedestal cup- board, 3½ ft. chest of drawers, towel rails, and 3 cane-seat chairs. The suite, in ash, 591. to 811.; oak		871. to 1051.

FURNITURE AND FURNISHING—*continued.*Bedroom Furniture—*continued.*

Suites:—

Mediæval design, enamelled oak, ornamented and bronzed handles : 6 ft. wardrobe, centre glass door, 3½ ft. washstand and dressing table, pedestal cupboard, towel rail, and 3 cane-seat chairs. The suite	81 <i>l.</i> 10 <i>s.</i>
A 5 ft. superior iron 4-post bedstead, 2½ in. tubing, with furniture of damask (1 <i>s.</i> 6 <i>d.</i>), or chintz (10 <i>d.</i>), lined (6 <i>d.</i>), 14 breadths, with best wool, hair, and French mattresses, white goose bolster, 2 white down pillows, 1½ pair blankets, extra superfine, and Royal quilt	33 <i>l.</i>
A 5 ft. brass Arabian bedstead, with furniture of best yarn dye or woollen damask (2 <i>s.</i> 6 <i>d.</i>), 6 breadths, or chintz (1 <i>s.</i> 6 <i>d.</i>), lined (8 <i>d.</i>), best spring and French mattresses, white goose bolster, 2 white down pillows, 1½ pair extra superfine blankets, and Royal toilet quilt	33 <i>l.</i>
A 5 ft. mahogany or birch Arabian bedstead, with chintz furniture and lined at 8 <i>d.</i> , or damask at 1 <i>s.</i> 6 <i>d.</i> , feather bed and bedding, complete	21 <i>l.</i>
A 4 ft. iron canopy bedstead, with furniture, and feather bed, &c., complete	18 <i>l.</i> 18 <i>s.</i>
A 3½ ft. brass French bedstead, and spring bedding, complete	16 <i>l.</i> 16 <i>s.</i>
A 3 ft. servants' iron stump or French bedstead, with flock and wool mattresses, and bedding, complete	4 <i>l.</i> to 5 <i>l.</i>
Bedsteads, best wooden, 4 post, at per ft. of width	30 <i>s.</i> to 60 <i>s.</i>
Ditto, plain	16 <i>s.</i> to 27 <i>s.</i>
Ditto, best Arabian	2 <i>l.</i> to 5 <i>l.</i>
Ditto, plain "	9 <i>s.</i> to 30 <i>s.</i>
Ditto, best French	1 <i>l.</i> to 3 <i>l.</i>
Ditto, plain "	6 <i>s.</i> to 20 <i>s.</i>
Wardrobes, best wood	2 <i>l.</i> to 5 <i>l.</i>
Ditto, plain "	14 <i>s.</i> to 25 <i>s.</i>
Iron rods for bedsteads, the set	8 <i>s.</i> to 12 <i>s.</i>

FURNITURE AND FURNISHING—*continued.*Bedroom Furniture—*continued.*

Bed sackings, each	4s. to 7s.
Invalid tables, from	3l. 15s. to 7s. 5s.
Cutting and making bed furniture, per set	5s. to 40s.
Brown Holland lining to wardrobes	10s. to 26s.
Cleaning: pillow ticks, 8d.; bolster ticks, 1s.; plain bed ticks, 3s. 6d.; bordered bed ticks, 4s. 6d.; welted bed ticks, each	7s.
Hair well cured, per lb.	1s. to 1s. 6d.
Ditto, opened „	1d.
Cocoa-nut fibre for mattresses, per lb.	6d.
Mattress ticks, per yd.	6d. to 1s.
Ditto cases, for binding	4d. to 6d.
Bed ticks, per yd.: cotton, 1s.; linen	1s. to 1s. 6d.
Emptying and filling bed, 1s. 6d.; bolster and pillows.	1s.
Mattresses, cleaned, hair and ticks, and remade, per ft. in width, 3s. 6d.; or each	8s. to 24s.
Beds, cleaned, feathers and cases, and remade, per ft. in width, 3s. 6d.; or each	5s. to 15s.
Bolsters cleaned and remade, each 3s. and 3s. 6d.; pillows	1s. 6d. and 2s.
Japanned iron washstand with fittings, plug basin, waste and water cans, circular, open, 10s. 6d. to 22s.; closed	28s.
Ditto, square, open, 32s.; closed	35s.
Portable water-closet, japanned case, 3l. to 4l.; ma- hogany case	4l. 4s. to 5l. 10s.
Buck basket	3s. 6d. to 10s. 6d.
Spanish rocking chair, carpet fittings, 60s.; American cloth, 65s.; damask, 70s.; leather	90s.
Iron adjusting reclining chair, hair-stuffed in American cloth	97s. 6d.
Ditto, morocco leather or Utrecht velvet	127s. 6d.
Iron camp chair, hair-stuffed seat and back, in Ameri- can cloth	12s.
Ditto, ditto, canvas or carpet, 6s. and 9s.; cane- seat, &c.	9s.
Ditto, camp-stool, cane-seat	6s.

FURNITURE AND FURNISHING—continued.**Sitting Rooms :—**

Dining room suites, couch, 6 chairs, and 2 easy chairs.

Mahogany covered in best leather cloth . . .	8 <i>l.</i> 8 <i>s.</i> to 10 <i>l.</i> 10 <i>s.</i>
Ditto " " hair " . . .	12 <i>l.</i> 12 <i>s.</i> to 18 <i>l.</i> 18 <i>s.</i>
Ditto " " roan leather . . .	16 <i>l.</i> 16 <i>s.</i> to 21 <i>l.</i>
Ditto " " morocco . . .	29 <i>l.</i> 8 <i>s.</i> to 40 <i>l.</i>

Superior oak or mahogany suite, stuffed-back chairs,

covered in morocco, with gilt nails . . . 60*l.* to 68*l.*

Drawing room suites, carved Italian walnut, couch,

6 chairs, and 2 easy chairs, covered in superior style, new patterns :—

Worsted damask	9 <i>l.</i> 9 <i>s.</i> to 11 <i>l.</i> 11 <i>s.</i>
Worsted reps	13 <i>l.</i> 13 <i>s.</i> to 23 <i>l.</i>
Utrecht velvet, and pekinades	16 <i>l.</i> 16 <i>s.</i> to 28 <i>l.</i>
Brocatelle and silk damask	25 <i>l.</i> to 37 <i>l.</i>
Crétonne	20 <i>l.</i> to 54 <i>l.</i>
Cobourg	11 <i>l.</i> to 25 <i>l.</i>

Mahogany couch, spring stuffed seat, in hair or leather cloth

42*s.* to 105*s.*

Ditto, in roan leather or morocco 105*s.* to 168*s.*

Walnut cabriole couch, spring stuffed over in leather or Australian wool cloth

42*s.*

Hair-stuffed couches in cobourg, walnut legs, white castors

55*s.* to 98*s.*

Walnut carved frame couch, in worsted damask, 63*s.* ;

worsted reps, 95*s.* to 110*s.* ; in Utrecht velvet, 126*s.* ; superior ditto

7*l.* 15*s.* to 9*l.* 15*s.*

Walnut settee, carved and cabriole legs 9*l.* 15*s.* to 14*l.* 14*s.*

Centre ottoman, 3 seats : 90*s.* ; 4 seats, 115*s.* ; superior ditto

9*l.* 15*s.* to 17*l.* 15*s.*

Walnut fauteuil, carved, hair-stuffed, in crétonne 4*l.* to 9*l.* 9*s.*

Ditto vis-à-vis settee 15*l.*

My. easy chair, stuffed over in leather cloth 15*s.* 9*d.* and 18*s.* 6*d.*

Mahogany frame easy chair, leather or hair-cloth, roan or morocco

25*s.* to 63*s.*

Gentleman's easy chair in leather or worsted cloth,

roan or morocco 42*s.* to 73*s.* 6*d.*

Lady's ditto, ditto, en suite 31*s.* 6*d.* to 63*s.*

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Walnut lady's easy chairs, various, from	25s. to 165s.
Ditto, gentleman's "	21s. to 190s.
Prie-dieu chairs	25s. to 35s., and 90s.
Covers to easy chairs and couches, from	20s. to 50s.
Turkish centre ottoman in cobourg	12l.
Walnut or rosewood ottoman seat, carved, for needle-work	40s. to 50s.
Small box ottoman, for needlework	13s. to 30s.
Long " hair-stuffed, in printed canvas	40s. to 55s.
Bedroom couch " "	5l. to 6l.
Sofa, hair-stuffed, spring seat "	7l. to 11l.
Walnut, plain X stool	25s. to 40s.
Ditto footstool in figured velvet, 5s. ; cabriole and inlaid, in printed canvas	10s. to 18s.
Ditto, ditto, in reps, buhl, &c., or gilt leather, or morocco	7s. 6d. to 15s.
Ditto fender ottoman in crétonne, reps, &c.	15s. to 32s.
Music stool, mahogany, walnut, or rosewood, in leather or damask	14s. to 18s.
Ditto, superior, rosewood, in morocco or crétonne	20s. to 55s.
Reading easel on stand, 20s. ; with lamp	28s.
Ditto, iron or bronze ornamental stand	40s. to 50s.
Reading easel and table, 60s. ; with lamp	67s. 6d.

Dining-room chairs :—

Mahogany frames, hair or leather cloth, each 12s. 6d. to 31s. 6d.	
Spanish mahogany or oak, hair-stuffed, in leather	21s. to 40s.
Ditto, ditto, stuffed backs	28s. to 50s.
Library chairs, oak or mahogany, various	25s. to 115s.
Ditto, or smoking, low-backed	12s. 6d. to 28s.
Willow chair-screens	3s. 6d. to 4s. 6d.

Drawing-room chairs :—

Italian walnut cabriole frames, covered in best worsted damask or crétonne, hair-stuffed	15s. to 18s.
Ditto, carved back, in worsted reps or crétonne, hair-stuffed	21s. to 25s.
Ditto, in crétonne, silk damasks, pekinades, brocates	30s. to 55s.

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Drawing-room chairs: Italian walnut carved, stuffed

back and seat 42s. to 70s.

Richly carved, inlaid, or gilt, ditto 70s. to 110s.

Occasional chairs:—

Polished imitation walnut, 6s. 6d.; walnut or sy-

camore, willow seat 8s. 6d. to 13s. 6d.

Cherry tree, 7s. 6d.; walnut, inlaid or carved, willow

seat 22s. 6d. to 30s.

Balloon backs, Italian walnut or white sycamore,

willow seat 10s. 6d.

If with enamelled studs 12s. 6d.

Papier maché, enamelled, gilt, and pearl inlaid 12s. 6d. to 30s.

With real wedgwood medallions 47s. 6d.

Papier maché, inlaid lady's chair 25s. to 42s.

Ditto, ditto, and illuminated occasional chair 63s.

Ebonised, and gilt, willow seat 27s. 6d.

Walnut or sycamore, folding chairs, willow seat

and back 22s. 6d. to 24s.

Walnut rocking chair in rep, 58s. 6d.; hair-stuffed,

crétonne 70s.

French divan chair, in crétonne 90s.

Suites—mahogany or oak couch, gentleman's and

lady's easy chairs, hair-stuffed in morocco; the

3 en suite 23l. to 29l.

French arm chairs, white cherry, fancy coloured, rush

seats, each 8s. 6d. to 12s. 6d.

Windsor chairs, 3s. to 4s.; sweep back ditto, 4s. 6d.;

arms 7s. 6d.

Office revolving chairs 30s. to 63s.

Birch or cherry-wood office chair 18s.

Mahogany or oak library table, 3 ft. 6 in. to 6 ft. 52s. 6d. to 126s.

Spanish mahogany pedestal table, 4 ft. to 5 ft. 4l. 15s. to 8l.

Ditto, ditto, sloping desk, gallery back and shelf 11l. to 16l.

Ditto or birch cylinder library table on pedestals,

18l. to 16l.; in oak 14l. to 17l.

Mahogany loo tables, deal tops, mahogany rim, 3 ft.

to 4 ft. 18s. 6d. to 28s.

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Mahogany loo tables, solid tops, 3 ft. to 4 ft. 23s. to 45s. and 80s.

Ditto, ditto, cabriole pillar and claw on castors, $3\frac{1}{2}$ ft.to $4\frac{1}{2}$ ft. 53s. to 74s.

Walnut loo tables, dealtop, walnut rim, carved

cabriole legs, on castors, $3\frac{1}{2}$ ft. to $4\frac{1}{2}$ ft. 48s. to 63s.

Ditto, ditto, solid top, carved cabriole legs, on castors,

 $3\frac{1}{2}$ ft. to $4\frac{1}{2}$ ft. 70s. to 98s.

Ditto, oval table, solid top, 4 to 5 ft. 74s. to 105s.

Ditto, ditto, superior carved and inlaid 110s. to 180s.

Ditto, ditto, ditto, richly carved edges, &c. 10l. to 12l.

Mahogany telescopic dining tables, with square or cir-

cular ends: 1 leaf, $3\frac{1}{2} \times 5$ ft. 60s.; 2 leaves, $3\frac{1}{2} \times 7$ ft.84s.; 4×8 ft. 105s.; or per ft. super. 3s. 3d. to 4s.Ditto, ditto, superior, patent screw: 1 leaf, $3\frac{1}{2} \times 5$ ft.84s.; 4×6 ft. 95s.; 2 leaves, $3\frac{1}{2} \times 7$ ft. 105s.; 4 by 8 ft. 135s.; $4\frac{1}{2} \times 8$ ft. 175s.; 3 leaves, $4\frac{1}{2} \times 10$ ft. 219s.;

or per ft. super. 4s. to 5s.

Massive oak or Spanish mahogany telescopic dining

tables, patent screw: $4\frac{1}{2} \times 12$ ft. 18l. 18s.; 5×15 ft.25l. 4s.; $5\frac{1}{2} \times 20$ ft. to 45l.; or per ft. super. 7s. to 8s.Mahogany cottage dining tables, 2 deep flaps: 3 ft. \times $4\frac{1}{2}$ ft. 28s.; $3\frac{1}{2} \times 4\frac{1}{2}$ ft. 31s. 6d.; $3\frac{1}{2}$ to 4 ft. 52s. to 65s.Ditto Pembroke tables: 3 ft. sq. 25s.; $3\frac{1}{2}$ ft. sq. 28s.; $3\frac{1}{2}$ ft. to 58s.

Ditto Sutherland tables, 38s. to 52s. 6d.; walnut ditto 55s. to 84s.

3 ft. walnut occasional table, inlaid fancy woods, with

or without chess-board: 15s. to 31s. 6d.; $3\frac{1}{2}$ ft. 21s.

to 42s. and 55s.

Italian walnut oval ornamented occasional table . 63s. to 105s.

Walnut card table, carved, covered in velvet, cloth,

or morocco gilt. 70s. to 122s.

Ditto, ditto, superior ditto 7l. to 8l.

Walnut reading table, with fretwork easel, light

socket, &c. carved 31s. 6d. to 55s.

Ditto writing table, 68s. to 110s.; superior inlaid . 10l. 10s.

Ditto work tables, carved and inlaid 15s. to 42s.

Ditto, ditto, superior 95s. to 100s.

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Walnut work table, with drawer and silk or veneered bag	21s. to 63s.
Ditto bell work table, with mirror in lid	65s.
Mahogany and walnut tea and coffee tables, round, oval, or oblong	8s. 6d. and 10s. 6d. to 15s.
Ditto, ditto, superior inlaid	30s. to 42s.
Round tea tables, deal top, imitation mahogany pillar and claws, 2½ to 3 ft.	7s. 6d. to 10s. 6d.
Ditto, ditto, birch top, imitation mahogany pillar and claws, superior, 1½ ft. to 3½ ft.	5s. to 17s. 6d.
Pembroke tables, deal top, imitation mahogany legs and frame: 3 to 3½ ft. 9s. 6d. to 16s. 6d.; 4 ft.	to 24s.
Deal nursery table, frame stained or japnd. 4 x 3 ft.	35s.
Papier maché chess table, inlaid	105s.
Walnut trefoil table, morocco covered	75s.
Ditto inlaid work and chess table	6l.
Ditto 4 ft. inlaid marqueterie occasional table	6l. 10s.
Marqueterie work table, silvered plate-glass lid	6l. 10s.
4-ft. Louis XVI. marqueterie occasional table, ormoulu mounted	15l.
4-ft. buhl marqueterie occasional table, ormoulu mounted	16l. 16s.
3½-ft. buhl cabinet writing table, silvered plate-glass panels	17l. 17s.
Louis XVI. marqueterie card table, cloth lined	9l. 15s.
Davenport in walnut, rosewood, or maple, carved and morocco lined	90s. to 115s.
Ditto, ditto, superior	6l. to 8l. 15s.
Ditto, ditto, spring rising top, &c.	8l. 8s. to 10l. 10s.
Ditto walnut cabinet, with stationery case	12l. 10s.
Cabinet, walnut, inlaid with fancy woods, ormoulu mountings and glass door with velvet-lined shelf, 3½ ft. x 2½ ft.	42s. to 55s.
Ditto, ditto, double glass doors	75s. to 105s.
Ditto, walnut, inlaid, &c., circular glass end doors, and centre inlaid panel door, velvet-lined shelf, &c.	9l. 15s.
Ditto, Wellington, in mahogany or walnut, 21 to 24 in. wide, 44 to 50 in. high	50s. to 95s.

FURNITURE AND FURNISHING—continued.**Sitting rooms—continued.**

Cabinet, marqueterie : 2½ ft. 47s. 6d. to 67s. 6d.; 5 ft.	
9l. 9s. to 12l.; 6 ft.	15l. to 17l. 10s.
Ditto, ditto, 5 ft. and 6½ ft. richly inlaid, ormoulu mounted, clear glass ends and panels, velvet-lined .	27l. to 32l.
Ditto, buhl, 3 ft. to 7 ft. ormoulu mounted with china plaques	12l. 12s. to 26l. 5s.
Ditto, ebony and amboyna, clear glass ends and panels, 6 ft.	22l. 10s.
Ditto, ebonised, inlaid, 5 ft.	9l. 15s.
Cheffoniers, mahogany and walnut, 3 to 4 ft. . . .	35s. to 75s.
Ditto, walnut, marble top, plate-glass back and doors, 4 to 5½ ft.	5l. 5s. to 12l. 12s.
Ditto, ditto, very superior, 5½ and 6 ft.	15l. 15s. to 33l. 10s.
Ditto whatnot, walnut, 3½ to 4 ft. glass door and back	5l. 10s. to 7l. 15s.
Ditto sideboard, mahogany, 4 to 5 ft.	105s. to 147s.
Ditto, ditto, plate-glass back, 3½ to 5 ft.	5l. 5s. to 9l.
Sideboard, mahogany, 5 to 6 ft.	6l. 15s. to 9l. 15s.
Ditto, ditto, 6 to 7 ft. superior, plate-gl. back	15l. 10s. to 28l. 10s.
Pedestal sideboard, mahogany, high plate-glass back, 6 to 6½ ft.	13l. 18s. to 24l. 10s.
Oak or mahogany sideboard, 7 to 8 ft., high plate-glass back, carved	26l. 5s. to 47l. 5s.
Mahogany folding camp table	16s. to 24s.
Ditto butlers' tray and stand	10s. 6d. to 21s.
Ditto sandwich tray and stand	81s. 6d.
3-tier dinner waggon, mahog. : 2 ft. 42s.; 3½ to 5 ft. 50s. to 140s.	
Ditto, ditto, ditto, oak or mahogany, 4½ to 5 ft. with drawers	8l. 8s. to 9l. 9s.
Enclosed 3-tier dinner waggons, mah. 4 to 4½ ft. 5l. 5s. to 6l. 10s.	
Ditto, ditto, ditto, oak or mahog. 4½ to 5 ft.	9l. 9s. to 11l. 11s.
Rising dinner waggon, mahog. 4 to 4½ ft.	7l. 10s. to 8l. 10s.
Bronzed iron revolving waiter, 18-in. tray	10s. 6d.
Dumb waiters	40s. to 63s.
Whatnots :—	
Corner, mahogany or walnut	18s. 6d. to 25s.
Ditto walnut or rosewood, superior, 42s. to 84s.; gilt	58s. 6d.

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Whatnots :—

Semicircular, mahogany, walnut, or rosewood	25s. to 28s.
Ditto, ditto, superior	42s.
Shaped long tier, ditto (to unscrew)	18s. 6d. to 27s.
Ditto, gilt	45s. to 58s. 6d.
Superior 3-tier, my., wint., or rwd., carved	63s. to 90s.
3-ft. walnut, 3-tier, silvered plate-glass back	115s.
3-tier music, walnut or rosewood, 30s.; 4-tier	42s.
Cheffonier whatnot, Italian walnut, plate-glass centre doors, oval mirror top, spiral and fretwork	95s. to 105s.
Canterbury whatnot, walnut or rosewood, carved, spiral and fretwork, square and oval	63s. to 115s.
Canterbury walnut, with drawer	35s.
Ditto, ditto, enclosed, superior	90s.
Etagère, marqueterie	45s. to 50s.
Jardinière, walnut, marqueterie, and ebonised	35s. to 63s.
Ditto, marqueterie, buhl, Pompeian, gilt, &c., and Sèvres vase	41. 10s. to 81. 8s.
Walnut elevating music stand	47s. 6d.
Ditto screen table	50s.
Ditto reading table	70s.
Gilt table, marble top	75s.
Walnut or rosewood pole fire screen, oval or square tablet	28s. to 45s.
Ditto, ditto, shield, or square tablet	34s. to 50s.
Walnut pole screen without banner, 82s.; banner screen	75s.
Cheval screen :—	
Walnut or rosewood, carved, and spiral work	70s. to 75s.
Ditto, ditto, superior	101. 10s.
Ditto, with needlework, ditto	151. 15s.
Gilt, ready for mounting	71. 7s. to 151. 15s.
Mahogany	63s. to 105s.
Banner screen, silk, brass pole and rod	40s. to 60s.
Cheval screens, on claws	40s. to 60s.
Ditto, richly framed, &c.	31. to 51.
Pole fire screens, per pair	31. to 51.

FURNITURE AND FURNISHING—*continued.*Sitting rooms—*continued.*

Gilt jardinière and glass, with cushion-ottoman, 5½ to 6½ ft.	33l. to 44l.
Gilt corner cabinet, 2 ft. 9 in. deep, marble top, and glass above and below	29l.
Gilt cabinet, 5 to 6 ft., marble top, and glass above and below	36l. to 38l.
Louis XIV. console table, 5 to 5½ ft., with marble top and glass plates, 60 × 48 in. to 70 × 50 in.	24l. to 29l.
Louis XVI. console table, 5 to 6 ft., with marble top and glass plates, 60 × 48 in. to 76 × 54 in.	31l. to 38l.
Gilt console bracket table, with marble top and glass, 2½ to 3½ ft., plates, 70 × 26 and 30 in., and 60 × 30 in.	8l. to 13l.
Carved wood or gilt console table, 4½ to 5 ft., 9½ to 11 ft. high	13l. to 25l.
Gilt cabinet and pier glass, marble top, plate-glass side doors, lined silk velvet, 5½ ft. by 11 ft.	35l.
Gilt cabinet shelves, and oval pier glass, plate-glass side doors, lined silk velvet, 5½ × 10 ft.	31l.
Bookshelves, walnut fretwork, 15 to 32 in.	8s. 6d. to 28s. 6d.
Ditto, marqueterie, 24 in., brass gallery	25s.
Dwarf open bookcase, walnut or oak, with leather falls, 3½ to 6 ft., per foot of width	27s. to 24s.
Library open bookcase, mahogany or oak, with leather falls, 4 to 4½ ft. by 6½ to 7 ft.	4l. 4s. to 5l. 15s.
Ditto, ditto, 3 ft. 8 in. high, by 6 ft. wide (cab. size)	5l. 5s.
Cheffonier bookcase, mahogany, 3 ft. to 4 ft.	3l. 10s. to 8l. 8s.
Secrétaire ditto, ditto, 3½ ft. to 4½ ft.	5l. 15s. to 8l. 15s.
Ditto, ditto, ditto, „ „ pl.-gl. doors, sup.	10l. to 15l.
Cylinder secrétaire bookcase, 4 ft. mahogany	11l. to 15l.
Gothic bookcase, oak or mahog., 4 ft. pl.-glass doors	14l. to 16l.
Projecting centre bookcase, 6 ft. to 8 ft.	19l. to 54l.
Superior bookcases, according to wood and make, per foot of width	2l. 15s. to 6l. 15s.
Sarcophagus, mahogany or oak	12l.
Morocco, shelf edging, best, per yard	8d. to 1s. 6d.
Desk slope, mahogany, oak, or walnut	12s. 6d. to 18s. 6d.
Reading slope „ „ „	9s. 6d. to 25s.

FURNITURE AND FURNISHING—continued.**Sitting rooms—continued.**

Bracket corner whatnot, mahogany or oak	15s.
Ditto carved oak	38s. 6d. to 67s. 6d.
Ditto, gilt	16s. to 42s.
Bookcase, walnut or coromandel inlaid	15s.
Inkstand " "	15s.
Paper case, &c. " "	30s.
Revolving library table, octagon, mahogany or oak, covered in leather	10l. 10s.
Ditto writing table, walnut, morocco lined	8l. 8s.
Cane stool, birch or cherry	6s.
Portfolio stand, mahogany or oak	9s.
Library steps, mahogany, folding	30s. to 50s.
Ditto, ditto, high	60s. to 80s.
Oak library step, and hall chair	35s.

Folding screens :—

Mahogany frames, canvas, papered, 4 ft. 6 in. high, per leaf, 14 in. wide, 12s. to 16s.; or p. ft. super.	2s. 6d. to 3s.
Spanish mahogany, 6 to 7 ft. high, per leaf, 21 in. wide, 21s. to 37s.; or per ft. super.	2s. to 3s.
Deal frames, 6 to 7 ft. high, per leaf, 21 in. wide, 16s. to 20s.; or per ft. super.	1s. 6d. to 1s. 8d.

Restuffing, and covering dining-room chairs, according to material, from

8s. to 25s.

Hall, kitchen, and offices :—

Dials, 42s. to 63s.; bracket clocks, 21s. to 210s.; kitchen ditto	15s. to 30s.
Hall chair, mah. or oak, carved, 14s. to 17s.; superior	21s.
Ditto, ditto, gothic and fancy designs	33s. to 43s.
Hall bench, mahogany or oak, 15s. to 30s.; superior carved, 4 ft.	85s.
Hall porter's chair	50s. to 126s.
Hat and umbrella stand, mahogany or oak	28s. to 115s.
Ditto, ditto, superior, marble top, and drawer	72s. 6d. to 230s.
Hat rest, and suspenders, various lengths, oak or mahogany, from	12s.
Hall table, oak or mahogany, plain, 3½ to 4 ft., 35s. to 50s.; superior	70s. to 135s.

FURNITURE AND FURNISHING—*continued.*Hall, kitchen, and offices—*continued.*

Hall table, oak or mahogany, marble top, 3½ to 4 ft.	115s. to 135s.
Ditto, ditto, flap, 5 ft., superior	10l.
Hall table, with hat and umbrella stand, marble top, 4 to 5 ft.	5l. to 12l.
Kitchen table, deal, 4 to 6 ft., 15s. to 42s. ; 7 to 8 ft. with drawers	70s. to 95s.
Linen press, deal	35s. to 45s.
Kitchen dressers, deal, with shelves and drawers, 4 ft. long by 6 ft. high, to 6×7 ft., 50s. to 70s. ; or per ft. in length	11s. to 12s. 6d.
Elliptic wood meat-screens, tin-lined, with 1 or 2 shelves, 3 to 4 ft., 27s. 6d. to 60s. ; with hot closet 4 to 4½ ft.	85s. to 95s.
Meat safes, deal, perforated zinc panels, 7s. 6d. to 21s. ; wire wove	16s. to 32s. 6d.
Housesteps, deal, 3 steps, 4s. 6d. ; fold., 7 to 9 steps	7s. 9d. to 13s. 6d.
Clothes horse, deal, folding	1s. 6d. to 8s.
Ditto chests, deal, japanned, im. oak, 1½ to 3 ft. 4s. 6d. to 12s. 9d.	
Kitchen chair	2s. 6d. to 4s.
Ditto table, deal, 1 and 2 flaps, 3 ft. by 4 ft. 6 in.	12s. to 15s.
Scullery table, deal, 3 ft. 6 in.	14s.
Round table, deal, 10s. ; mahog. or oak, 2½ to 3 ft. 15s. to 18s.	
Folding chair, lath back and seat	5s. 6d.
Bracket flap tables, and sideboards, per ft.	10s. to 12s.
Brass picture rods, each	2l. to 5l.
Packing cases, per ft. super.	6d.
Brackets for clocks, busts, &c., various, from	10s. to 30s.
Chimney glasses, best British plate, rosewood or maple frames, 18×28 in., to 26×40, plate 22×12 in. to 34×20 in., from	9s. 9d. to 30s.
Ditto, best plate glass, in gilt and ornamental frames	
Outside measure Size of plate £ s. d. £ s. d.	
Wide long	
8 ft. 4 in. × 2 ft. 6 in. 30 in. × 18 in. from 1 5 6 —	
3 ft. 4 in. × 2 ft. 8 in. 30 in. × 20 in. „ 1 12 6 —	
3 ft. 9 in. × 2 ft. 9 in. 36 in. × 24 in. „ 2 2 0 to 2 5 6	

FURNITURE AND FURNISHING—*continued.*

Chimney glasses, best plate glass, in gilt and ornamental frames :

Outside measure		Size of plate		£ s. d.			£ s. d.			
Wide	long									
4 ft.	× 3 ft. 4 in.	40 in. × 30 in.	from	2	10	0	to	3	3	0
4 ft.	× 4 ft. 2 in.	40 in. × 36 in.	"	3	10	0	"	3	15	0
4 ft. 2 in.	× 4 ft.	44 in. × 34 in.	"	3	10	0	"	3	18	6
4 ft. 4 in.	× 5 ft. 4 in.	50 in. × 40 in.	"	4	10	0	"	5	10	0
4 ft. 10 in.	× 5 ft. 9 in.	54 in. × 44 in.	"	6	10	0	"	8	8	0
5 ft. 4 in.	× 6 ft. 4 in.	60 in. × 48 in.	"	7	15	0	"	10	17	6
5 ft. 6 in.	× 7 ft.	70 in. × 50 in.	"	11	11	0	"	13	15	0
Gilt oval landscape chimney glass, 40 × 30 in. plate to										
50 × 40								4l. 5s.	to 7l. 7s.	
Ditto, ditto, superior, 50 × 40 in., plate to 60 × 48 in. 15s. to 15l. 10s.										
Gilt girandoles, various designs, plates 8 × 8 in. to										
12 × 34 in.								14s. 9d.	to 57s. 6d.	
Ditto, ditto, superior with candelabra, 24 × 18 in. to										
40 × 30								3l. 5s.	to 6l. 18s. 6d.	
Cornice pole, mahogany, 4½ ft. to 5 ft., ends, rings, and										
brackets, complete								3s. 6d.	to 13s. 6d.	
Ditto, ditto: 2 in. diameter, 6d. per ft.; 2½ in. 8d. ;										
2½ in. 10d. ; brackets, per pair									1s.	
Walnut cornice pole, 2½ in. × 5 ft., ends, rings, and										
brackets, complete								13s. 6d.	to 25s.	
Brass cornice pole, 2½ to 2½ in. × 5 ft., ends, rings, and										
brackets, complete								17s. 6d.	to 20s.	
Ditto, ditto: 2 in. 1s. 4d. per ft.; 2½ in. 1s. 10d.; 2½ in.										
2s. 3d.; 3 in.									3s. 6d.	
Brass French cornice, 4 in. to 9 in. depth, various,										
mounted, per foot, from								1s.	to 2s. 3d.	
Gilt cornice pole, per foot										
									10s. 6d.	
Ends, per pair: mahogany, 1s. 6d. to 2s. 9d. ; brass, 10d.										
to 2s. ; drop, brass								2s.	to 4s. 6d.	
Rings, mahogany or brass, per dozen										
									1s. 9d.	
Gilt cornices, various patterns, per ft., 2s. 9d. to 5s. 6d. ;										
superior									6s. to 12s.	
Fringe or drapery, rep and silk trimmings, to cornices,										
various patterns, 7 in. to 27 in. deep, per foot								4s.	to 20s.	

FURNITURE AND FURNISHING—*continued.*

Brass picture rods, with ends, brackets, and rings, per ft., from	1s.
Ditto window bands, 1½ in. deep, with top and bottom rods, and brackets for muslin short curtains, per ft.	2s. 6d.
Without bottom rod	2s.
Rods and fixings only	8d.
Ditto curtain bands, per pair	2s. to 5s. 6d.
Hooks	4d. to 8d.
Ditto blind racks or pulleys, each	4d. to 8d.
Blind rollers, deal, with ends, brackets, and lath complete, per ft. lineal	1s. to 1s. 6d.
Spring ditto „	1s. to 1s. 6d.
Worsted bullion cornice fringes, straight, per yard lineal: 4 in., 5d. to 8d.; 5 in. 7d. to 10d.; 9 in., 1s. 9d. to 2s. 3d.; 12 in. 2s. 10d. to 3s. 6d.; 16 in.	4s. to 5s.
Ditto, vandyked: 12 to 8 in., 4s. to 10s. 6d.; 16 to 11 in. 8s. to 18s.; 18 to 12 in.	18s. 6d. to 31s. 6d.
Festoon cord for trimming fringes, per yard	10d. to 1s. 9d.
Worsted curtain loops and bullion tassels, per pair	1s. 3d. to 15s.
Ditto bell ropes with rosette and bullion tassel, each	1s. to 21s.
Curtains, worsted damask, any plain colour, plaited, silk lace border, 3 to 4 yards long, per pair: 51 in. wide, 25s. to 35s.; 76 inches wide	37s. 6d. to 47s. 6d.
Ditto, worsted reps, any plain colour, gold relief, em- broidered silk lace border, 3 to 4 yards long, per pair: 54 inches wide, 42s. to 57s. 6d.; 80 in.	63s. to 84s.
Suites:—	
Window curtains, trimmed, with loops and tassels, and cornice drapery and fringe complete (without poles or cornices): in dimity, 24s. to 38s.; in damask, union, 25s. to 30s., worsted, 35s. to 63s., silk, 80s. to 100s.; in chintz, 26s. to 45s.; lined, 30s. to 90s.; in crétonne, 42s. to 55s.; lined, 57s. 6d. to 135s.; in reps, worsted plain, 41s. to 71s., silk, 85s. to 135s.; in striped worsted, 45s. to 90s.; in silk, 120s. to 175s.; in Pekin cloth, 70s. to 90s.; in cloth, 105s. to 175s.; in tournay, lined	
	160s. to 180

FURNITURE AND FURNISHING—continued.

Suites—continued.

Window curtains, trimmed with loops, tassels, cornices, poles, and draperies, fringe, &c. complete:	
in union damask, mahogany pole, 40s., brass pole, 50s.; in reps, brass pole, 51. 5s.; in worsted damask, gilt cornice, 41. to 51.; in Turkey cloth or reps, mahogany or oak cornice, 81. to 91.; in Pekin cloth, arras, reptaras, reps, &c., with gilt cornice	101. to 131.
Muslin long window curtains, per pair, leno, 3½ yds.	
8s. 6d. to 12s. 6d.; 4 yds.	12s. 6d. to 21s.
Lenoline: 3 yds. long, 40 to 48 in. wide, 5s. to 9s.; 3½ yds. 52 to 60 in. wide, 9s. 9d. to 14s. 6d.; 4 yds. 52 to 72 in. wide, 10s. 6d. to 21s.; 4½ yds. 67 in. wide	25s. to 31s. 6d.
Harness muslin: 3 yds. 40 to 50 in. wide, 5s. to 9s.; 3½ yds. 46 to 58 in. 9s. to 15s.; 4 yds. 60 to 72 in. 13s. to 25s. 6d.; 4½ yds. 72 in.	25s. 6d. to 30s.
Embroidered Swiss: 3½ yds. 50 in. to 54, 11s.; 4 yds. 50 to 62 in.	13s. 9d. to 28s. 6d.
Lace: 3 yds. 52 in. 5s. to 7s.; 3½ yds. 54 to 58 in. 7s. to 9s.; 4 yds. 56 to 79 in. 10s. 6d. to 42s.; 4½ yds. 64 to 86 in.	31s. 6d. to 52s. 6d.
Tuilleries lace, per pair	21s.
Swiss lace, longstitch, tambour and French appliqué patterns, per pair: 4 yds. 54 in. to 77 in. 21s. to 70s.; 4½ yds. 66 in. 75s. to 84s.; 5 yds. 77 in. wide	95s. to 150s.
Antimacassars, crochet lace patterns, each, 1s. to 3s.;	
Swiss lace	5s. to 8s. 9d.
Crochet lace pattern couch covers, each	4s. 9d. to 10s. 6d.
Window blinds:—	
White union, made and fitted complete, each, 5s. to 6s. 6d.; springs	8s. to 15s.
Roller, white holland, per sq. ft. 6d.; spring blinds, per sq. ft.	9d.
Transparent and landscape, complete, from	10s.
Inside Venetians, fitted complete, up to 15 ft. 12s.;	
per sq. ft.	9d. to 10d.

FURNITURE AND FURNISHING—*continued.*Window blinds—*continued.*

Inside dwarf Venetians, per sq. ft.	4s. to 4s. 6d.
Ditto, wire, mahogany frames, up to 4 ft. 8s. each ;	
above 4 ft., per foot super.	2s. to 2s. 6d.
Outside Venetian blinds, fitted complete, per sq. ft. .	1s. 8d.
Ditto, ditto, folding (Persiennes)	3s. 6d.
Ditto Florentine, Spanish, and Helioscene blinds, per	
sq. ft.	2s. to 2s. 6d.

Carpets, &c. :—

Turkey, small sizes, 5 ft. by 9 ft. 8	5l.
Ditto, ditto, 9 ft. by 6 ft. 7	6l. 12s.
Ditto, largest size, 35 ft. by 24 ft. 8	90l. 10s. to 94l.
Ditto, various sizes, at per yd. super.	16s. 3d. to 20s. 3d.
Ditto, cochineal (red), 9 ft. 1 in. by 9 ft. 6	11l. 8s.
Ditto, ditto, 19 ft. 6 in. by 15 ft. 4, 39l. ; or p. yd. sup.	20s. to 22s.
Ditto rugs, 5 ft. 7 x 2 ft. 4, to 10 ft. 1 x 4 ft. 8	30s. to 110s.
Ditto stairs, 28 in. wide (17 to 18 yds. piece) p. yd. l.	15s.
Persian rugs, each	30s. to 10l. 10s.
Brussels, per yd. lineal	3s. to 4s. 6d.
Ditto tapestry, $\frac{3}{4}$ wide, per yd.	2s. 3d. to 3s.
Ditto velvet pile, per yd. lineal	5s. 6d.
Tapestry, per yd. lineal	2s. 9d. to 3s. 6d.
Ditto velvet pile, per yd. lineal	4s. to 7s. 6d.
Tournay or Wilton pile, per yd. lineal	6s. 6d.
Kidderminster, 1 yd. wide, per yard	1s. 11d. and 2s.
Ditto, ditto, all wool	2s. 3d. to 3s. 9d.
Ditto, bordered, 2 yds. sq. to 4 x 5 yds., from	7s. 6d. to 38s. 6d.
Ditto, ditto, superior, from 10s. to 50s. ; or per yd.	
super.	1s. 10 $\frac{1}{2}$ d. to 2s. 6d.
Venetian, per yd. lineal	1s. to 3s.
Dutch, 1 yd. wide, all wool, per yd.	1s. 6d. to 3s.
Ditto, ditto, linen and hemp	8 $\frac{1}{2}$ d. to 1s.
Twill, 1 yd. wide, all wool, per yd.	2s. 6d. to 3s. 6d.
Plaid druggets, 2 $\frac{1}{2}$ yds. wide, per yd.	1s. 11d. to 4s. 9d.
Printed „ 3 yds. „ „	4s. 3d. to 5s. 3d.
Plain „ 1 $\frac{1}{2}$ yd. „ „	1s. 6d. to 1s. 10d.
Victoria felt, 4 ft. 8 in. wide, per yard	1s. 11d. to 3s. 9d.
Ditto, 1 yd. wide	1s. 3d. and 1s. 6d.

FURNITURE AND FURNISHING—continued.

Carpets, &c.—continued.

Victoria felt, bordered, 8 ft. by 6 ft. to 12 ft. by

15 ft., 12s. to 45s.; superior 12s. to 50s.

Stout underfelt, 4 ft. wide, 1s. 9d. and 2s. per yard.

Stout paper laid under carpets at 3d. per yd.

Stair-carpets	Width $\frac{1}{2}$ yd.		$\frac{3}{4}$ yd.		$1\frac{1}{2}$ yd.	
	s. d.	s. d.	s. d.	s. d.	s. d.	s. d.
Brussels .	1	11 to 2 4	2	4 to 3 11	3	8 to 4 9.
Dutch, hemp .	0	6 —	0	8 —	—	—
Ditto, all wool .	1	0 „ 1 6	1	6 „ 1 10	—	—
Victoria felt .	—	—	1	6 —	—	—
Twil .	1	4 — 1 11	1	8 — 2 4	—	—

Stair holland, per yd. lineal, from 6d. to 1s. 3d.

Oiled canvas, for stair carpet covers, 18 in. wide, per

yd.: thin, 7d.; stout 9d.

Stair damask, stout brown or slate linen, per yd.: 16

in. 6d.; 18 in. 8d.

Brass stair rods, 21 in. to 40 in., per dozen, 2s. 6d. to

7s. 9d.; eyes, per doz., 6d. and 8d.; nails, per doz. 1d.

Hearth rugs:—

To match carpets, various, each 6s. to 10s.

Axminster, $2\frac{1}{2} \times 5\frac{1}{2}$ ft. 21s. to 42s.Velvet pile, $2\frac{1}{2} \times 5$ to $2\frac{1}{2} \times 5\frac{1}{2}$ ft., each 7s. 9d. to 15s. 9d.Worsted, $2 \times 4\frac{1}{2}$ to $2\frac{1}{2} \times 5\frac{1}{2}$ ft. 7s. 9d. to 15s. 9d.Best yarn, $1\frac{1}{2} \times 3\frac{1}{2}$ to $2\frac{1}{2} \times 5$ ft. 3s. 6d. to 6s. 9d.

Sheepskin, white and coloured 21s. to 55s.

Crumb cloths, linen damask, brown or slate: per yd.

super. 1s. 4d. to 1s. 6d.; 2 yds. sq. each, 5s. 9d.; 3

yds. sq. 12s. 9d.; 4 yds. sq. 22s. 6d.; 5 x 6 yds. 42s.

Ditto, strong, in widths, 6 ft. wide, per yd. 1s. 9d. and 2s.

Matting:—

Indian, coloured or white, per yd.: 18 in. wide, 9d.

to 1s. 3d.; 27 in. 11d. to 1s. 6d.; 36 in. 1s. 3d. to

1s. 9d.; 45 in. 1s. 6d. to 2s.

Rush: 18 in. wide, per yd. 8d.; 36 in. 1s. 4d.

Cocoa-nut fibre, from $\frac{1}{2}$ yard to 2 yards wide,per yard lineal 10 $\frac{1}{2}$ d. to 4s. 6d.

FURNITURE AND FURNISHING—*continued*.Carpets, &c.—*continued*.

Oiled floor cloths :—

Well seasoned, various patterns, per sq. yd. . . .	1s. 6d.
Best, cut to plan	2s. 6d. to 4s.
For stairs, $\frac{1}{2}$ yd. wide, bordered, per yd. 9d. to	
1s. 6d. ; $\frac{3}{4}$ 1s. to 1s. 10d. ; $\frac{1}{2}$	1s. 3d. to 2s. 6d.
For passages, 1 yd. wide, per yard	1s. 6d. to 3s.

Linoleum :—

Plain brown and printed patterns, per sq. yd. 3s. 6d. to 4s. 6d.	
Passage and stair cloths, bordered, per yd. 18 in.	
to 45 in. wide	2s. 4d. to 5s.
Borders, 6 to 18 in. wide, per yard	10½d. to 2s. 6d.
Mats, plain or bordered, with printed centre :—	
Square : 10 in. 8d. ; 12 in. 10d. ; 18 in. 1s. 3d. ;	
24 in. 2s. 3d. ; 46 in. 9s. 6d. ; 54 in. 14s. ; 72 in.	22s.
Oblong, 36×24 in. to 72×28 in.	4s. 6d. to 9s. 6d.
Stair baize, per yd. lineal	10½d.
Billiard table mats, 12×6 ft. and 3 ft. wide, the set	4l.

Kamptulicon :—

Plain, ordinary, and canvas-backed, per yd. super. 3s. 4d. to 5s.	
Printed patterns	3s. 9d. to 6s. 6d.
Passage and stair cloths, 18 to 48 in. wide, per yd.	
lineal	2s. 1d. to 7s. 7d.
Borders, 3 to 15 in. wide, per yd. lineal, 6d. to	
2s. 8d. ; corners, each	2d. to 1s. 8d.
Tollet mats, 18 in. sq. to 4 ft. × 6 ft., each	1s. to 17s. 6d.
Billiard table mats, full size, per set	68s. to 92s.

Door mats :—

India-rubber, per lb.	2s. to 3s.
Cocoa, with coloured borders, each	1s. 6d. to 14s. 6d.
Sheepskin	2s. 6d. to 12s. 6d.
Brush and coir	3s. 6d. to 12s. 6d.
Slip-cocoa	2s. to 4s.
Ditto worsted pile, per sq. ft.	1s.
each	2s. 6d. to 3s.
Diamond-back cocoa-fibre front-door mats, ea. 2s. 3d. to 8s. 6d.	
Brussels hassocks, from, each	1s.
Footstools to match furniture, each	4s. 6d. to 15s.

FURNITURE AND FURNISHING—*continued.*

Drapery :—

Table covers, best cotton damask, 5 qrs. to 8 qrs. sq.	2s. to 6s.
Ditto „ worsted „ 6 qrs. sq. to 8 by 9	6s. to 13s.
Ditto „ Turkey red and blue, 5 to 8 qrs. sq.	1s. 6d. to 4s.
Ditto, cloth, 6 to 8 qrs. sq. and 8 by 10, from	5s. to 12s. 9d.
Ditto „ superior, 8 qrs. sq. to 8 by 14 „	12s. 9d. to 42s.
Ditto „ embossed, 8×8 and 8×9 qrs. „	16s. to 27s. 6d.
Ditto, printed cloth table-covering in colours, 6 ft.	
wide, per yd.	5s. 9d. to 10s. 6d.
Ditto, cloth, embroidered silk, 8×8 and 8×9 qrs. ea.	15s. 9d. to 42s.
Ditto, rich velvet pile, 7 to 8 qrs. sq. and 8×9	15s. 9d. to 42s.
Ditto, tapestry, 24s. 6d.; velvet ditto	32s.
Ditto, oiled baize, marble, veneer, and fancy patterns,	
1½ yd. wide, per yd. lineal	1s. to 2s. 6d.

Linen damask table cloths :—

Square: 1½ yd.	1s. 6d. to 6s. 6d.;	1½ yd.	2s. to
8s. 9d.;	2 yds.		2s. 9d. to 15s.
Oblong: 2½×2 yds.	8s. to 21s.;	3×2½ yds.	10s. 6d.
to 35s.;	3½×2½ yds.	13s. 6d. to 42s.;	4×2½ yds.
16s. 6d. to 48s.;	4½×2½ yds.	20s. to 55s.;	5×2½
yds.			22s. 6d. to 63s.

Linen damask table napkins, per dozen :—

Square: 5 qrs.	4s. to 21s.;	3 qrs.	7s. 9d. to 35s.;
7-8ths			12s. 6d. to 42s.
Oblong: 5 by 3 qrs.	5s. 9d. to 27s. 6d.;	3 qrs. by	
7-8ths			9s. 6d. to 40s.
Slips, 5-8ths, 1s. 4d. to 3s.;	3 qrs.		1s. 6d. to 3s. 6d.
Kitchen table cloths, strong half-bleached linen, 1½			
by 1½ to 2×2½ yds.			2s. 6d. to 5s. 6d.
Pillow cases, white calico, ea.	1s. 3d. to 1s. 9d.;	linen	1s. 9d. to 3s.
Bolster „ „	each	2s. to 3s.;	linen 3s. to 4s.
Sheets, unbleached calico, 3 yds.×2 yds. p. pair			5s. 9d. to 10s. 9d.
Ditto, white „ „			8s. 9d. to 17s. 9d.
Ditto, unbleached linen „ „			9s. 6d. to 15s. 6d.
Ditto, „ „	80 by 108 in.		17s. 9d.
Ditto, white „ „			12s. 6d.
Ditto, ditto, 86×108 in.,	15s. 9d. to 17s. 9d.;	90 by	
108 in.,	21s. to 25s.;	3 yds. sq.	28s. 6d.

FURNITURE AND FURNISHING—*continued.*Drapery—*continued.*

Sheetings, unbleached calico, 72 in. wide, per yd.	1s. to 1s. 9d.
Ditto, white cotton: 76 in. wide, per yd.	1s. 3d. to 2s.;
90 in.	1s. 6d. to 2s. 6d.
Ditto, twilled cotton: 80 in. wide, per yd.	2s.; 90 in. 2s. 6d. to 3s.
Ditto, linen, power loom: per yd.	72 in. wide, 1s. 11d.
to 2s. 11d.; 80 in.	2s. to 3s. 6d.
Ditto, ditto, ditto, super. : per yd.	80 in. wide, 2s. 6d.
to 4s. 6d.; 108 in.	3s. 11d. to 6s. 6d.
Calicos, fine long cloth, per dozen yds.	4s. 9d. to 12s. 6d.
Ditto, soft medium shirtings	4s. 9d. to 13s. 6d.
Ditto, stout	5s. 9d. to 12s. 6d.
Ditto, twill	13s. to 16s. 6d.
Fine Irish linen, 4 qrs. and 7-8ths, per yd.	1s. to 1s. 8d.
Linen pinafore-diaper	1s. 1d. to 1s. 9d.
Ditto nursery	squares, per piece . 2s. 11d. to 7s. 6d.
Ditto damask : 1½ yd. wide, per yd.	1s. 11d. to 3s. ; 2 yds.
2s. 8d. to 5s. ; 2½ yds.	4s. 6d. to 6s.
Ditto, strong half-bleached table-cloths, 1½ to 2 yds.	
wide, per yd.	1s. 3d. to 2s.
Ditto, rough, 1 yd. wide, per yd.	6d. to 10d.; white 8d. to 1s. 3d.
Unbleached calico, per yd.	8d. to 8d.
Holland, brown, slate, &c. 6d. to 1s. ; glazed, per yd.	7d. to 1s. 1d.
Window hollands, white, buff, or green, all widths,	
from, per yd.	6d.
Ditto, ditto, fancy patterns, all widths, from, per yd.	7d.
Striped linen canvas for outside blinds, per yd.	1s. 4d. to 1s. 8d.
Furniture chintzes, per yd.	4d. to 1s. ; best 1s. 3d. to 1s. 6d.
Ditto, lining, plain glazed coloured cambric, per yd.	6d. to 10d.
Ditto, ditto, figured, Stormont, per yd.	8d. to 10d.
Ditto, dimity, white, per yd.	6d. to 1s. 6d. ; German,
1s. to 1s. 9d. ; fancy coloured patterns	10d. to 1s. 6d.
Ditto, damasks, washing, any colour, 10d. to 1s. 4d. ;	
double width	1s. 9d. to 2s. 9d.
Ditto, ditto, handsome, double width, every colour	
suitable for drawing rooms, per yd.	2s. 6d. to 5s.
Ditto, ditto, French, all colours, per yd.	5s. 11d.
Ditto, ditto, Genoa, dble. width, plain colours, p. y.	3s. to 4s.

FURNITURE AND FURNISHING—*continued.*Drapery—*continued.*

Furniture damaaks, silk, tabarets and brocatelles,	
per yd.	2s. 6d. to 13s. 6d.
Worsted reps: 52 in. wide, per yd. 4s. 6d. to 7s. 6d. ;	
silk arras	6s. 6d. to 10s. 6d.
Watered moreens, plain colours, per yd.	11d. to 1s. 4d.
Scarlet " and crimson "	1s. to 1s. 9d.
Albanian strip, 54 in. wide "	5s. 11d. to 8s. 11d.
Tammies, plain colours " from	1s. 6d.
Window muslin, white "	3d. to 9d.
Bordered muslin, per yd. 10½d. ; bordered and filled,	
1s. 3d. ; superior, 7 qrs. wide	1s. 6d.
Net curtains "	10½d.
Leno for blinds or covering, coloured, per yd.	4d. to 6d.
Gimps, cords and laces for cornice trimmings, with-	
out hangers: 9 in. deep, per yd. 2s. 9d. ; 12 in.	3s. 3d.
Printed canvas, for chair and couch covers, various	
patterns, per yd.	6d. to 9d.
American leather cloth, all colours for chair and couch	
covers, per yd.	1s. to 2s.
Bed ticking, per yd. 6d. to 1s. ; linen	10d. to 1s. 6d.
Towels, huckaback, unbleached, per dozen	6s. 6d. to 15s.
Ditto, ditto, bleached "	8s. 6d. to 16s. 9d.
Ditto, brown Baden, medical per yd.	6½d. to 1s. 1d.
Ditto, stout white medical rubbers "	10½d. to 1s. 3d.
Ditto, brown Turkish rough, or soft nursery bath,	
per dozen	15s. 6d. to 21s.
Towelling: unbleached huckabuck, per yd. 6d.	
to 8d. ; bleached,	7d. to 1s. 4d.
Ditto, Barnsley linen jack, per yd. 4d. to 9d. ; Russia	8d. to 8d.
Dusters, check linen, per dozen, 3s. 9d. to 6s. ; glass	
and tea cloths, per yd.	5d. to 9d.
Scouring flannel, per yd.	5d. to 8d.
Flannel (all wool) imitation Welch, per yd.	10d. to 1s. 4d.
Ditto, real Welch "	10d. to 2s. 3d.
Ditto, fine Saxony, white or scarlet "	1s. to 2s. 6d.
Jaconet, rolled glazed coloured linings, per yd.	3d. to 6d.
Jeanette, white or coloured "	5d. to 8d.

FURNITURE AND FURNISHING—*continued*.Drapery—*continued*.

Charge for making window curtains, in muslin, chintz, dimity, moreen, damask, reps, &c., according to size, style and materials, per pair . . . 5s. to 25s.

Ironmongery :—

Kitchen fenders, 2½ to 5½ ft., each . . . 3s. to 15s.

Nursery fenders, japanned green wire, brass top, 2 and 2½ ft. high, and 3 to 4½ ft. long, each . . . 15s. to 25s.

Nursery guards, iron bar, brass knobs, 3 to 3½ ft. long, each . . . 3s. to 5s. 9d.

Bedroom fenders, black or bronzed, 1s. 6d. to 4s. 6d. each; superior, to . . . 5s. 6d.

Ditto, circular ends and standards each 4s. 6d. to 8s. 6d.

Superior fenders, steel and bronze „ . . . 10s. 6d. to 21s.

Drawing-room fenders, steel and bronze „ . . . 25s. to 42s.

Ditto, steel and ormoulu „ . . . 52s. 6d. to 84s.

Fire guards, japanned green wire „ . . . 9d. to 1s. 6d.

Ditto, superior, diamond wove, dome tops, each, 14 to 20 in.; blue wire, 1s. 9d. to 3s. 6d.; tinned, 2s. 6d. to 5s.; brass . . . 5s. to 8s. 6d.

Crinoline guards, radiating, japanned green, 1s. 6d. to 2s.; tinned wire, 2s. 6d. to 3s. 6d.; brass . . . 15s. to 29s.

Kitchen fire irons, strong, per set . . . 3s. 6d. to 5s.

Ditto pokers, each . . . 1s. 6d. to 2s. 6d.

Pokers, each . . . 4d. to 1s.

Steel pokerettes . . . 1s. 6d. to 5s.

Fire irons, small sets, 23 to 28 in. per set . . . 1s. 9d. to 3s.

Ditto, superior, 29 to 30 in. „ . . . 4s. to 6s.

Ditto, steel, ornamented and twisted . . . 7s. to 25s.

Ditto, ditto, and ormoulu, ornamented and twisted, superior, per set . . . 31s. 6d. to 42s.

Steel coal-vase tongs, per pair . . . 2s. 6d. to 4s.

Coal-vase hand scoops, each . . . 1s.

Coal scuttles, japanned black, scoops, and hods, 14 to 18 in., each . . . 1s. 3d. to 5s.

Ditto, ditto, zinc lined, each . . . 4s. to 7s.

Ditto, ditto, and ornamented, with hand-scoops, 14 to 16 in., each . . . 2s. 9d. to 9s.

FURNITURE AND FURNISHING—*continued.*Ironmongery—*continued.*

Purdonians, variously ornamented, each . . .	6s. 6d. to 42s.
Coal vases, sundry superior, and on wheels, &c. each	9s. 9d. to 42s.
Copper coal scuttles, each	18s. 6d. to 35s.
Ditto warming pans, each, 5s. 6d. to 9s. 6d., hot-water ditto	13s. 6d. to 21s.
Cinder shovels and sifters, each	4d. to 1s. 3d.
Coal „ for cellars „	1s. 6d. to 2s.
Ditto hammers „	1s. 9d.
Dish covers; block tin, 9 to 16 in. and 18 in., each, 9d. to 6s. 6d. and	8s.
Ditto, 9 to 16 in., the set of 6	8s. 6d. to 25s. 6d.
Ditto, ditto, superior, 10 to 18 in., each	4s. to 18s.
Ditto, the set of 5	33s. 6d. to 63s.
Ditto, Britannia metal, 10 to 18 in., the set of 5	63s. to 110s.
Hot-water dishes; block tin and ironstone china, 10 to 20 in.	5s. to 25s.
Plates to match, each	1s. 3d. to 2s. 6d.
Ditto, block tin, 14 to 22 in., each	16s. 6d. to 28s. 6d.
Plates to match, each	4s. 6d.
Ditto, Britannia metal, 12 to 24 in., each	21s. to 63s.
Plates to match, each	7s.
Hot-water vegetable dish and cover, each, 7s. 6d.; with divisions	8s. 6d.

Kitchen and household utensils, &c. :—

Plate covers; block tin, 7 to 8 in. each	1s. to 4s.
Ditto, wire wove „ „	1s. 6d. and 2s.
Meat covers, wire wove, 10 to 22 in. „	1s. 3d. to 4s. 6d.
Saucepans, tin, 1 pt. to 10 qts. „	4d. to 3s.
Ditto, 2 to 6 qts., with steamer „	2s. to 3s. 6d.
Steamers, tin, each	1s. 3d. to 2s.
Saucepans, iron and covers, tinned, $\frac{1}{2}$ pt. to 8 qts. each	7d. to 2s. 10d.
Ditto, enamelled, $\frac{1}{2}$ pt. to 10 qts., each	1s. to 7s. 9d.
Ditto, copper and covers, 1 pt. to 8 qts., each	5s. 6d. to 20s.
Oval boiling pots, tin, 2 to 5 gall. „	1s. 6d. to 5s. 6d.
Ditto, iron, tinned and covers, $1\frac{1}{2}$ to 8 gall., each	3s. to 10s.

FURNITURE AND FURNISHING—*continued.*Kitchen and household utensils &c.—*continued.*

Block tin steamers to saucepans, each . . .	2s. to 7s. 6d.
Tea kettles, tin, 3 to 8 pts. „ . . .	11d. to 4s. 9d.
Ditto, iron, tinned, 3 pts. to 8 qts., each . . .	2s. to 7s.
Ditto, copper, 3 pts. to 4 qts. „ . . .	5s. to 10s. 9d.
Ditto, ditto, superior, opal or glass handles, 3 pts. to 4 qts., each . . .	9s. to 12s. 6d.
Coffee pots, tin, 1½ to 6 pts., each . . .	6d. to 3s.
Cafetières, block tin, 1 to 5 pts., each . . .	1s. to 4s.
Oval tea-pots, „ 1 to 4 pts. „ . . .	7d. to 2s. 4d.
Fish kettles and strainers, block tin, each . . .	4s. to 9s.
Mackerel kettles . . . „ . . .	3s. 6d. to 5s.
Turbot „ . . . „ . . .	14s. to 30s.
Copper fish kettles, and braising pans, complete, each . . .	70s.
Copper bain-marie pans, from	5l. 10s.
Bachelors kettles and stands, complete, each . . .	2s. to 2s. 6d.
Stewpans, iron, tinned, and covers, 4 to 7 pts., each . . .	1s. 9d. to 3s.
Ditto, ditto, enamelled „ 2 to 16 pts. „ . . .	1s. 6d. to 9s.
Ditto, copper, 4 in. and upwards . . . „ . . .	5s. 6d. to 42s.
Preserve pans, copper, 10 to 16 in. . . „ . . .	11s. to 27s.
Ditto, iron, enamelled, 10 to 13 in. . . „ . . .	6s. to 8s.
Copper outlet pans, 11 to 14 in. . . „ . . .	10s. 6d. to 14s.
Ditto omelette pans, 7 to 10 in. . . „ . . .	4s. 6d. to 9s.
Ditto soup or stock pots, 2 gallons and upwards „ . . .	from 35s.
Ditto frying pans „ . . .	10s. 6d. to 15s.
Iron „ enamelled, 6 to 16 in. „ . . .	2s. 3d. to 7s.
Ditto, ditto, tinned „ . . .	7d. to 1s. 6d.
Wrought-iron gridirons, 6 to 12 bars . . . „ . . .	7d. to 1s. 6d.
Enamelled fluted „ 8 to 12 „ . . .	2s. 6d. to 3s. 6d.
Soup digesters, iron, 1 to 4 gallons, each . . .	3s. 6d. to 9s. 9d.
Fountains, iron, with tap, 3 to 6 gallons „ . . .	9s. 6d. to 14s.
Corkscrews, common, 6d. to 1s. 6d.; patent „ . . .	2s. to 10s.
Chamber candlesticks, block tin, and jap. „ . . .	6d. to 1s.
Ditto, ditto, brass „ . . .	1s. to 4s.
Pillar candlesticks, brass, per pair	1s. 6d. to 4s.
Lanterns, wire wove each	1s. 3d. to 1s. 9d.
Nursery lamps, with kettle, and stand „ . . .	4s.
Coffee and pepper mills, portable „ . . .	3s. 6d. to 40s.

FURNITURE AND FURNISHING.—*continued.*Kitchen and household utensils, &c.—*continued.*

Coffee and pepper mills, to fix, each	6s. to 60s.
Family weighing machines and weights: to 7 lbs.	
7s. 6d.; to 14 lbs. 10s. 9d.; to 28 lbs.	15s. 6d.
Spring balance, hook, and scale pan, to 24 lbs.	3s.
Smoke jack, single motion, complete	7l. 7s.
Ditto, outside motion, and bevel wheels	15l.
Bottle jacks, japanned, 6s. 6d. to 8s. 9d.; brass	8s. 9d. to 15s.
Roasting bottle-jack screens, each	7s. to 18s. 9d.
Plate warmers, japanned	15s. to 50s.
Well-hole dripping pans	1s. 3d. to 6s.
Iron stands to ditto	1s. 3d. to 3s. 9d.
Basting ladles	9d. to 1s. 6d.
American ovens, block tin	2s. 6d. to 6s. 6d.
Dutch ovens	1s. 3d. to 3s.
Mincing and sausage machine	8s. 6d. to 63s.
Ditto, large sizes	5l. 8s. to 12l. 12s.
Ditto, for power	18l. to 25l.
Water filters, stoneware, and covers, 5 to 30 gallons	8s. to 24s.
Refrigerator, ice-chest, wine, cider and provision safe, 22 x 20 in. outside, to 50 x 27, using weekly 40 to 150 lbs. ice	63s. to 168s.
Ice safes or coolers:	
3½ x 2½ x 2 ft. to 4½ x 3½ x 2 ft.	12l. 12s. to 61l. 18s.
Rotary knife-cleaning machines, for 3 to 10 knives, carver included	2l. to 14l. 14s.
Washing machines	2l. 15s. to 5l. 10s.
Washing, wringing, and mangling machines, for families	5l. 5s. to 8l. 8s.
Ditto, larger sizes	12l. 12s. to 21l.
Ditto, for power	22l. 10s.
Roller mangling machine, 27 to 34 in.	90s. to 130s.
Roller wringing and mangling machines, small size	32s. 6d.
Ditto, 24 to 36 in.	47s. 6d. to 8l. 10s.
Box mangles	12l. 10s. to 30l.
Crimping machines each	20s. to 30s.
Goffering ditto	25s. to 28s.
Wundry and ironing stoves	9s. 6d. to 17s. 6d.
Piping to ditto, per ft. 6d.; elbows	1s.

FURNITURE AND FURNISHING—*continued.*Kitchen and household utensils, &c.—*continued*

Large laundry stoves, top or back flues	each	. . .	21s. to 30s.
Box irons and heaters, 3 to 5½ in.	„	. . .	2s. to 12s. 9d.
Italian irons, and heaters	„	. . .	8d. to 1s. 6d.
Flat irons	„	. . .	6d. to 1s. 3d.
Stands to ditto	„	. . .	6d. to 1s.
Iron pan door-scrapers	„	. . .	1s. 6d. to 3s. 9d.
Dwarf bronzed umbrella stands	„	. . .	5s. 6d. to 12s. 9d.
Canisters, japanned, ½ to 6 lbs.	„	. . .	7d. to 5s.
Carriage warmers	„	. . .	6s. 6d. to 12s. 6d.
Chamber pails, jap., 1s. 9d.; galvan. iron	„	. . .	3s. to 3s. 6d.
Cinder shovels	„	. . .	4d. to 2s.
Door porters, brass and iron	„	. . .	2s. 6d. to 7s. 6d.
Dustpans	„	. . .	4d. to 1s. 6d.
Etnas	„	. . .	1s. 3d. to 3s. 6d.
Fender footman: iron, 1s.; brass, 2s. 6d. to 3s. 6d.;			
opal handled, each	. . . . .		4s. 6d. to 7s. 6d.
Flour scales, each	. . . . .		2s. 3d. to 12s.
Foot warmers: metal, 4s. and 5s.; stoneware, 1s. 6d.;			
carriage	. . . . .		7s. 6d. to 8s. 9d.
Oval foot baths, galvanised iron, 16 to 20 inch	. . . . .		2s. 6d. to 4s. 6d.
Hand bowls: tin, 8d. to 1s. 3d.; galvanised iron,			
1s. 4d. to 2s.; iron, enamelled	. . . . .		1s. 6d. to 3s.
Gridirons, hanging double, each	. . . . .		6d. to 3s.
House pails, gal. iron, 1s. 3d. to 2s. 6d.; wood, each	. . . . .		1s. to 3s.
Knife trays, japanned, each, 1s. to 2s. 6d.; divided	. . . . .		4s. to 6s.
Glass lanterns, each, 1s. to 2s.; bull's-eye	. . . . .		2s. 6d. to 4s. 6d.
Japanned letter boxes	each	. . . . .	3s. to 4s. 6d.
Japanned iron bonnet boxes	„	. . . . .	5s. 6d. to 12s. 6d.
Meat cleavers	„	. . . . .	1s. 9d. to 2s. 6d.
Ditto saws	„	. . . . .	1s. 3d. to 3s. 9d.
Handsaws, each, 1s. 9d. to 4s. 6d.; bradawls, 3d.;			
hammers, 6d. to 1s.; hatchets	. . . . .		10d. to 3s.
Mincing knives, each	. . . . .		1s. to 2s.
Wedgwood pestle and mortar	. . . . .		4s. 6d. to 12s. 6d.
Spoons, iron, per dozen: 1s. to 9s.; wood	. . . . .		1s. to 6s.
Ditto, Britannia metal: table, per dozen, 3s. to 6s.; tea	. . . . .		1s. to 2s.
Sugar nippers, each	. . . . .		2s. to 2s. 9d.

FURNITURE AND FURNISHING—continued.**Kitchen and household utensils, &c.—continued.**

Table bells	each .	6d. to 2s. 6d.
Brass taps	" .	1s. to 4s. 6d.
Toasting forks, 3d. to 1s. ; jap. telescopic	" .	9d. to 1s. 6d.
Toast racks, japanned	" .	1s. 6d.
Wood turnery, &c. :—		
Dough trays	" .	9s. 6d. to 18s.
Bellows	" .	9d. to 3s.
Blacking boxes	" .	1s. 3d. to 2s. 6d.
Black lead tablets, 1 to 4 ozs.	" .	1d. to 4d.
White wood boxes	" .	3s. to 5s. 6d.
Black japanned cloth-covered boxes, each, 6s. to		
15s. ; round tops		9s. to 13s.
Boot horses, mahogany, or oak, each		12s. 6d. to 21s.
Boot jacks, each, 6d. to 2s. ; hooks, per pair		1s. to 3s. 6d.
Button hooks, each		3d. to 1s. 6d.
Bowls, each, 1s. to 4s. 6d. ; dish tubs, 1s. 6d. to 4s. 6d. ;		
flour tubs		1s. to 5s. 6d.
Bowls, handled, 8 to 10 in.		1s. 3d. to 2s.
Bird cages, japanned, 3s. 6d. to 12s. 6d. ; parrot do.		8s. 6d. to 25s.
Camp stools, each		1s. 6d. to 3s. 9d.
Cask stands, each, 1s. 6d. ; patent ditto		8s. 6d. to 12s. 6d.
Chopping boards, each, 10d. to 1s. 6d. ; trays, 2s. to		
3s. 6d. ; elm bowls		1s. to 2s.
Cinder sieves, each, 1s. to 3s. 6d. ; rocking ditto		4s. 6d. to 6s.
Clothes baskets, each, 1s. to 3s. ; pegs, per dozen, 2s. ;		
flax line, per dozen yds.		6d.
Layette baskets, each, 3s. 6d. to 5s. 6d. ; trimmed 10s. 6d. to 21s.		
Wicker bassinets, 3s. 6d. ; rocking ditto, 4s. ;		
trimmed		15s. to 42s.
Sieves, hair, 4 to 14 in., each		5d. to 2s.
Housemaids' boxes, 1s. 6d. to 4s. ; mats, 1s. ; gloves		7d. to 9d.
Jelly bags, each, 1s. 6d. to 4s. 6d. ; ditto stands		4s. 6d. to 7s. 6d.
Knife boards, buff leather, 2s. to 18s. ; linoleum		1s. 9d.
Kamptulicon covering for knife boards, per sq. ft.		4½d. to 6d.
Ditto knife board		6d. to 5s.
Knife trays, each : oak, 1s. to 2s. ; mahogany, 2s. to		
8s. 6d. ; wicker and tin		5s. to 6s. 6d.

FURNITURE AND FURNISHING—continued.**Wood turnery, &c.—continued.**

Lemon squeezers, each	1s. to 2s.
Mallets, wood	6d. to 1s.
Paste boards, each, 1s. 6d. to 3s. 6d.; rolling pins	4d. to 1s.
Plate baskets, tin-lined, each	7s. 6d. to 11s. 6d.
Silver „ baize „ „	2s. to 6s.
Plate carriers	12s.
Plate racks: 2 tier, 30 × 26 to 36 × 30 in.	7s. to 8s.
Ditto, 3 tier, 48 × 38 to 60 × 42 in.	16s. to 21s.
Wooden salad spoons and forks, per pair	8d. to 2s. 6d.
Oak salt boxes, each	1s. to 3s. 6d.
Soap boxes, each: wood, 4d. to 1s.; iron	8d. to 1s. 6d.
Oak stable pails, each	3s. 6d. to 4s. 6d.
Galvanised iron ditto	1s. 3d. to 2s. 6d.
Wood taps, 2d. to 10d.; water butt ditto	5d. to 9d.
American tubs, painted, 10 to 23 in., each	1s. to 4s.
Towel roller and brackets „	10d. to 1s. 3d.
Wash-leathers „	6d. to 2s.
Washing tubs, oak, 3s. 6d. to 6s.; troughs	2s. 6d. to 9s.
Ditto stools, 2s. 6d. to 7s.; boards	1s. to 1s. 6d.
Table mats, the set of 6: grass, 2s.; Indian, 2s. 6d.; oiled baize, 2s. 6d. to 4s.; inlaid wood, folding, 6s. 9d. to 9s. 9d.	
Ditto, wicker, the set of 4, 2s. 6d. to 5s.; of 8	5s. to 9s. 9d.

Brooms:—

Bass, long brooms, for stable and yard, per dozen	8s. to 24s.
Carpet brooms, whisk, each	1s. 6d. to 3s. 6d.
Ditto, ditto, hair „	9d. to 4s. 6d.
Hearth brooms, 9d. to 3s. 6d.; telescopic japnd. ea. 5s. to 10s. 6d.	
Mops: wool, 1s. 3d. to 2s. 6d.; cloth, carriage „	4d. to 9d.

Brushes, &c.:—

Bannister brush: whisk, 9d. to 2s. 6d.; hair, 5d. to 2s. 6d.; hair backs	1s. 6d. to 4s.
Fine brush, long wire handle	1s. 6d. to 4s. 6d.
Clothes brush, 1s. 6d. to 4s. 6d.; handled, 2s. 6d. to 3s. 6d.; and with splash brush	3s. 6d. to 4s. 6d.
Shoe brushes, the set, 1s. 6d. to 7s. 6d.; hat brush	9d. to 1s. 6d.
Dandy brushes: bass, 6d. to 1s. 3d.; whisk, 1s. to 1s. 6d.; horse brushes, hair-webbed	2s. to 4s. 9d.

FURNITURE AND FURNISHING—*continued.*Brushes, &c.—*continued.*

Water brushes : fibre, 1s. 6d. to 2s. ; hair . . .	2s. 6d. to 4s. 9d.
Spoke „ bass and fibre, 1s. to 2s. ; hair . . .	2s. to 5s.
Scrubbing brushes: bass and fibre, 4d. to 15d. ; hair . 1s. to 3s. 6d.	
Bottle brushes, 4d. to 1s. ; decanter ditto, 6d. to 1s. ;	
ditto mops	4d. to 6d.
Crumb brushes, 1s. 6d. to 4s. 6d. ; dish brushes . 2s. 6d. to 4s. 6d.	
Furniture brushes, 1s. 6d. to 3s. 9d. ; dusting ditto,	
hair, 6d. to 1s. 6d. ; feather	6d. to 3s. 9d.
Laundry brushes, 2d. to 6d. ; plate brushes, 4d. to 2s. ;	
fork brushes	3s. to 5s. 6d.
Lead brushes, 1d. to 4d. ; stove ditto, 6d. to 2s. 6d. ;	
lamp ditto	3d. to 6d.
Stair carpet brushes : whisk, 9d. to 1s. 6d. ; hair . 1s. to 3s.	
Sweep's brushes, 4d. to 1s. ; tar ditto, 1s. to 2s. 6d. ;	
Turks' heads	4s. 6d. to 5s. 6d.
Hair brushes, 1s. to 5s. 6d. ; curl ditto	1s.
Hair brushes : tortoiseshell, 4s. 6d. to 10s. 6d. ; ivory	
veneer, 5s. 6d. to 10s. 6d. ; ivory	10s. 6d. to 25s. 6d.
Nail brushes, 4d. to 1s. 6d. ; shaving ditto, 4d. to	
3s. 6d. ; tooth ditto	4d. to 1s.
Dressing combs : stained, 4d. to 1s. ; white, 4d. to	
1s. 6d. ; vulcanite	6d. to 1s. 6d.
Ivory fine-tooth combs, 4d. to 2s. ; pocket combs . 4d. to 1s.	
Hand mirrors, mahogany	1s. to 3s.
Flesh brushes, 2s. 6d. ; handled	3s. 6d. to 4s. 6d.
Distemper brushes, fibre, 1s. 3d. ; hair	2s. to 4s. 6d.
Oil brushes, 1d. to 6d. ; paint ditto	3d. to 2s. 6d.
Stove willow, per bundle: white, 6d. ; coloured, 9d. ;	
Manilla, 1s. ; gold or silver, per packet	4d.

Baths :—

Victoria shower bath, curtained, complete . . .	95s. to 115s.
Pillar „ „ „ „	58s. to 120s.
Sponge baths, japnd. 26 to 32 in., with spout . .	6s. 6d. to 10s.
Ditto, superior, 27 to 44 in.	13s. 6d. to 31s. 6d.
Bath, open, tapering with raised ends, 2½ to 3 ft. .	9s. to 12s. 9d.
Ditto, ditto, ditto, superior, 26 to 62 in.	12s. 6d. to 55s.
Ditto, ditto, high end „	15s. 6d. to 60s.

FURNITURE AND FURNISHING—*continued.*Baths—*continued.*

Bath, open, parallel sides : 30 to 36 in.	9s. to 12s. 9d. ;
26 to 62 in.	12s. 6d. to 55s.
Children's bath, oval, 2 to 3 ft.	15s. 6d. to 28s.
Sitz baths, 11s. 9d. to 25s. : slipper ditto, 38s. to 45s. ;	
hip ditto	18s. to 31s. 6d.
Travelling baths with cover and straps, 18 to 32 in. .	13s. to 45s.
Ditto portable tripod washstand, and fittings complete	12s. 6d. to 21s.
Toilet sets, japnd. can, pail, and bath, the set of 3	10s. 6d. to 42s.
Foot baths, 15 to 20 in.	8s. 6d. to 9s.

Stoves and ranges :—

Gurney's patent stove, diam. 17 to 38 in.	9l. to 35l.
Patent Gill stoves, 10 to 22 × 32 × 22 in.	6l. to 13l. 10s.
Warm air stoves, 16 to 21 in.	2l. 10s. to 8l. 10s.
Shop stoves	22s. to 36s.
Ventilating stoves, diam. 10 to 18 in.	2l. 10s. to 6l.
Portable stoves	10s. to 32s.
Ironing stoves	20s. to 25s.
Gas stoves	20s. to 65s.
Ditto tubular	5l. to 6l.
Bar stoves	10l. to 14l.
Register stoves for bedrooms, per inch, from	6d. and 9d.
Ditto, superior, for sitting rooms, per inch, from	1s.
Ditto Berlin black, each	3l. to 6l.
Ditto bright and ormolu, each	3l. to 12l.
Ditto, ditto, best reflecting and radiating, each	8l. to 22l.
Dog stoves, 24 in. 30s. ; 40 in., superior	5l. to 8l.
Leamington kitchener : single, 3 to 5 feet, 5l. 15s. to	
19l. 10s. ; double, 45 inches to 6 ft.	11l. to 23l.
Worcester kitchener with oven and boiler, 3 to 4 ft.	5l. 10s. to 8l.
Ditto with two ovens, wrought-iron boiler, plate rack,	
covings, and iron flues, 3½ ft. to 4½ ft.	14l. to 18l.
London double oven range, 4 ft. to 6 ft.	17l. to 30l.
Economic cooking stove, 4 ft. to 6 ft.	14l. to 25l.
Flavel's kitchener, 3 ft. to 5 ft., 6l. to 11l. ; with	
covings and plate rack, 9l. to 15l. ; double oven	
range, 4 ft. to 6 ft.	18l. to 28l.

FURNITURE AND FURNISHING—*continued*.Stoves and ranges—*continued*.

Steam closets, from 4l. each ; steam kettles, from	1l.
Open-fire London range, 3½ ft. to 6½ ft.	14l. to 32l.
Kitchen ranges, 34 × 24 in. to 48 × 26 in.	70s. to 95s.
Cottage ranges, 30 to 42 × 24 in.	34s. to 44s.
Kitcheners, 3 ft. to 4 ft., from	5l. to 11l.
Cottage cooking stove	50s.
American kitchener, with utensils	4l. to 6l.
Gas cooking stoves : circular, 20s. to 42s. ; square, 70s. to 100s. ; 24 × 30 × 16 in., 8l. 10s. ; 34 × 32 × 20 in., with hot closet	14l.

China :—

Toilette table sets : pair pillar candlesticks, pair pomade pots, puff pot, and pin tray, the set complete	7s. 6d. to 27s. 6d.
Ditto, as above, including flat candlestick, ring stand, jewel stand, and comb tray	16s. 6d. to 50s.
Flat bedroom candlesticks, 1s. to 2s. ; superior	2s. 6d. to 5s.
Pillar ditto, 2s. to 3s. ; superior	4s. 6d. to 10s. 6d.
Toast racks, 1s. 6d. to 4s. ; urn stands, 10s. 6d. to 21s. ; tea potstands	1s. 6d. to 4s. 9d.
Bread platters, porcelain and Parian	3s. to 21s.
Covered cheese stands : china, 7s. 6d. to 25s. ; ironstone, 12s. 6d. to 15s. 9d. ; majolica	25s.
Water bottles, porous	2s. 6d. to 5s. 9d.
Water jugs, the set of 3 : china, 1s. 6d. to 6s. 6d. ; ironstone, Parian, and porcelain	7s. 6d. to 21s.
Hot-water jugs, each : china, 1s. to 3s. ; ironstone, Parian, and porcelain	4s. 6d. to 12s. 6d.
Toilet service, the set of 9 pieces, one ewer and basin, 2 chambers, soap and brush trays :—	
Various patterns and colours	7s. to 12s. 9d.
White and gold, and enamelled	13s. 9d. to 18s. 9d.
Superior enamelled	21s. to 50s.
The complete full double service	11s. 6d. to 84s.
Each article, at one-sixth the price of the single set, from	1s. 2d. to 8s. 4d.

FURNITURE AND FURNISHING—*continued.*China—*continued.*

Common toilet sets, 8 pieces : ewer, basin, chamber, soap and brush trays, white, 3s. 6d. ; blue, per set	4s. 9d.
China mugs, 6d. to 1s. 6d. ; with plates and saucers .	2s. to 4s.
French and English china vases, from 2s. per pair ; superior	10s. 6d. to 105s.
Bohemian glass vases, from 1s. per pair ; gilt and ornamented, 3s. 6d. to 10s. 6d. ; cut, relieve gilt, &c.	21s. to 84s.
Bohemian glass lustres, colours, gilt and ornamented, cut-glass pendants, per pair	7s. 6d. to 95s.
French and English china groups and figures, colrs., enamelled and gilt, with stand and glass shade, various, each	2s. 6d. to 21s.
Parian busts, statuettes, and groups, with stand and glass shade, various	16s. to 42s.
Drawing-room clocks, ormolu and gilt, with stand under glass shade	11. 11s. 6d. to 81. 8s. &c.
Porcelain and terra cotta fancy teapots	2s. to 10s. 6d.
Porcelain dejeuner sets, 21s. to 63s. ; card plates and baskets in glass, majolica, or Dresden china, 5s. 6d. to 21s. ; glass flower tubes and vases, engraved, 1s. to 4s. 6d. ; china flower pots, enamelled and gilt, 4s. 9d. to 12s. 6d. ; porcelain and terra cotta fern stands	5s. to 10s. 6d.
China spill vases, enamld. and gilt, 1s. to 5s. ; pomade pots in china and glass, coloured and gilt, 8d. to 3s. 6d. ; glass toilette bottles, coloured and gilt .	1s. to 4s.
Lava tobacco jars, 1s. to 10s. 6d. ; ash trays and cigar rests, in glass, china, lava, &c.	6d. to 2s.
Breakfast service : the set of 41 pieces—12 cups, saucers, and plates, 2 bread and butter plates, milk ewer, sugar and slop basins :—	
White and plain patterns, 6 in. plates	12s. to 16s.
Fluted, white and gold, &c., 7 in. plates	21s. to 53s.
Superior colours and designs, 7 in. plates	31. 6s. to 81. 14s.
Tea service : the set of 28 pieces, 12 cups and saucers, 2 cake plates, cream ewer and slop basin, en suite with the above : 4s. 8d. to 26s. ; and superior	31s. to 90s.

FURNITURE AND FURNISHING—continued.

CHINA SERVICES—SEPARATE PIECES	Lavender, white, lined and other patterns	White and gold, white fluted, &c.	Superior colours and designs
Breakfast cups and saucers, per dozen .	s. d. s. d. 5 9 to 6 9	s. d. s. d. 9 0 to 24 0	s. d. s. d. 30 0 to 81 0
Tea cups and saucers, per dozen .	2 9 „ 3 9	4 6 „ 18 0	21 6 „ 55 0
Coffee cups .	..	2 6 „ 9 6	11 0 „ 28 0
Milk ewer, each .	1 4 „ 2 0	2 0 „ 3 6	5 0 „ 9 0
Cream ewer			
Slop basin			
Sugar ditto . . . each	0 6 „ 0 7	0 9 „ 2 0	2 6 „ 9 0
Cake plates .			
Muffin plates, 5 to 7 in. per dozen .	2 9 „ 6 9	4 9 „ 17 6	15 0 „ 48 0
Ditto covered, each .	..	4 0 „ 5 9	6 9 „ 12 0
Egg cups, per dozen .	1 6 „ 1 9	1 9 „ 7 9	9 9 „ 27 0
Toast racks, each .	..	3 6 „ 6 9	7 9 „ 12 6
Teapot stands, each .	..	1 3 „ 3 0	3 0 „ 6 0
Bacon dishes, 10-in.	2s.	3 0 „ 5 9	6 9 „ 10 6

FURNITURE AND FURNISHING—*continued.*China—*continued.*

Dessert service:—

17 pieces, viz.: 12 plates, 4 comports and 1 centre, leaf, oval or sq. ironstone, green glazed, the set .	13s. 6d.
Plates, per dozen, 5s. 9d.; comports, each, 1s.; centres, each	3s. 9d.
18 pieces, viz.: 12 plates, 4 comports, and 2 footed comports; ironstone china, various designs, the set	21s. to 47s. 6d.
Plates, each, 8d. to 1s. 7d.; comports, each . . .	2s. to 4s. 3d.
Footed comports, each, 3s. to 6s.; centres . . .	7s. 9d. to 14s. 6d.
French china, various designs, enamelled, gilt, &c. the set	42s. to 126s.
Plates, each, 1s. 5d. to 5s. 3d.; comports . . .	3s. 6d. to 9s.
Footed comports, 5s. 9d. to 13s. 6d.; centres .	13s. 6d. to 31s. 6d.

Kitchen dinner services, willow pattern, &c.:—

The set of 50 pieces, viz.: 12 meat, pie, and cheese plates; 6 meat dishes, 9 to 16 in.; 2 vegetable dishes, 3 pie dishes, 8 to 10 in. and sauce boat, complete	12s. 6d.
The set of 90 pieces: 24 meat, pie, and cheese plates; 7 meat dishes, 9 to 18 in.; 4 vegetable dishes, 9 and 10 in.; 6 pie dishes, 6 to 11 in.; 2 sauce tureens, stands, and ladles; and cheese dish, complete	26s. 6d.

Dinner services, as under:—

- Of 54 pieces, viz.: 12 meat, pie, and cheese plates,
6 meat dishes, 10 to 16 in., 2 vegetable dishes,
and 2 sauce tureens, stands and ladles:
- Of 100 pieces, viz.: 18 meat, 36 pie, 18 cheese
plates, 8 meat dishes, 10 to 18 in., 2 pie dishes,
4 vegetable dishes, 2 sauce tureens, &c., salad
bowl and cheese dish:
- Of 113 pieces, viz.: 36 meat, 24 pie, 12 cheese, and
12 soup plates, 7 meat dishes (6, 10 in. to 16 in. and
1 well), 4 vegetable dishes, 2 sauce tureens, &c.,
1 soup tureen, &c., salad bowl and cheese dish:

FURNITURE AND FURNISHING—continued.

DINNER SERVICE, AS ABOVE	Ironstone, white and various neat patterns	Etruscan, arabesque and various patterns, enamelled, &c., and gilt			Gold bands relieved, and other superior designs		
	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>	<i>l.</i> <i>d.</i>
The set of 54 pieces, complete	18 6 to 27 3	36 3 to 92 6	4 9 "	12 6 "	111 0 to 260 0	12 6 "	35 0
Ditto, 100 "	38 6 " 54 0	71 9 " 168 6	3 9 "	10 6 "	211 9 " 406 0	9 0 "	30 0
Ditto, 118 "	52 0 " 71 0	89 0 " 213 0	1 0 "	4 0 "	260 0 " 600 0	4 0 "	37 6
Separate pieces:—							
Soup and meat plates, 10 in. per doz.	2 9 "	4 9 "	3 9 "	21 0 "	21 0 "	3 6 "	9 6
Pie " 8 "	2 0 "	3 9 "	8 9 "	7 9 "	7 0 "	21 0 "	21 0
Cheese " 6 " each	1 3 "	2 9 "	8 9 "	7 9 "	10 6 "	23 6	11 9
Meat dishes, 9 to 20 in.	0 6 "	6 0	1 0 "	12 9 "	5 3 "	55 0	10 0
Well " 20 "	5 6 "	9 0	9 0 "	18 9 "	6 0 "	10 6 "	10 0
Pie " 9 " 11 "	0 9 "	1 6	1 3 "	4 0	3 6 "	2 3 "	4 0
Fish drainers, 14 to 16 in.	1 3 "	2 6	2 6 "	7 9 "	7 0 "	23 6	28 6
Vegetable dishes	1 9 "	2 6	3 0 "	9 9 "	10 6 "	23 6	28 6
Ditto drainers	1 0 "	1 3	1 6 "	3 6	5 3 "	11 9	11 9
Soup tureen and stand	8 0 "	9 9	10 9 "	24 0	31 6 "	55 0	55 0
Ditto ladle	1 9 "	2 0	2 0 "	4 9	6 0 "	10 0	10 0
Sauce tureen and stand	1 4 "	2 0	2 9 "	8 0	6 0 "	23 6	23 6
Ditto ladle	0 5 "	0 6	0 9 "	1 0	2 3 "	4 0	4 0
Salad bowl	2 6 "	3 0	3 6 "	9 9	10 6 "	23 6	23 6
Cheese dish	2 0 "	2 6	3 0 "	8 9	10 0 "	23 0	23 0
Tartlet dishes, 9 in.	0 5 "	0 8	0 10 "	2 0	2 6 "	6 0	6 0
Sauce boats	0 6 "	0 8	0 9 "	2 6	3 0 "	6 6	6 6
Hash dishes	7 0 "	7 6	7 6 "	21 0	25 0 "	42 0	42 0

FURNITURE AND FURNISHING—*continued.*

Glass :—

Gas globes, ground and plain glass, each, 8d. to 3s. ;	
bell ditto	9d. to 1s.
Pillar candlesticks, per pair	2s. to 6s.
Insulators, each	6d. to 10d.
Water bottles and tumblers, for toilet use, plain and	
pressed glass, the set	1s. to 2s. 6d.
Ditto, ditto, the set iced or frosted, ornamented	3s. 6d. to 5s. 6d.
Cut, various	3s. to 8s. 6d.
For table use : clear glass, each, 1s. 3d. to 2s. 6d. ;	
frosted	3s. 6d. to 4s.
Cut	to 8s.
Water jugs, clear glass, ribbed, 1 pt. 3s. ; 1 qt. 4s. ;	
engraved, 1½ pt. 5s. ; 1 qt. 6s. ; iced glass, 1 qt. 4s. ;	
3 pts. 6s. ; clear, glass, engraved Grecian pattern,	
1 qt. each	21s.
Cream ewer, clear glass, ribbed	2s.
Water sets, jug and 2 goblets : iced glass, the set, 1s.	
and 9s. 9d. ; gilt, 12s. 6d. ; frosted and cut, 13s. 6d.	
to 15s. 6d. ; opal and rose, gilt, 15s. 9d. ; clear glass,	
cut and engraved, 10s. 6d. to 21s. ; superior	31s. 6d.
Claret jugs : cut, 7s. 6d. to 15s. 9d. ; engraved	21s. to 31s. 6d.
Decanters, moulded, and with cut necks, per pair :	
pints, 2s. to 6s. ; quarts	3s. to 9s.
Ditto, cut glass, per pair : half-pints, 3s. 6d. ; pints,	
4s. 6d. to 21s. ; quarts	6s. 6d. to 31s. 6d.
Engraved : pints, 21s. to 31s. 6d. ; quarts	31s. 6d. to 42s.
Wines, port or sherry, per doz. : cut, 2s. 6d. to 11s. 6d. ;	
cut and engraved	11s. 6d. to 27s.
Liqueur glasses to match, at same prices.	
Clarets, to match, per doz. 9s. 9d. to 18s. 6d. and	18s. to 30s.
Champagnes, to match, per doz. 11s. 6d. to 18s. 6d. and 20s. to 33s.	
Hocks, green and ruby, per dozen	11s. 6d. to 21s.
Tumblers : moulded, per dozen, 2s. 6d. to 4s. 9d. ; cut 4s. 9d. to 18s.	
Goblets : plain, per dozen, 4s. 9d. to 6s. 9d. ; moulded,	
6s. 9d. to 7s. 9d. ; cut	11s. 6d. to 24s.
Ale glasses : plain, per dozen, 3s. 9d. to 4s. 9d. ;	
moulded, 6s. 9d. to 7s. 9d. ; cut	11s. 6d.

FURNITURE AND FURNISHING—*continued.*Glass—*continued.*

Soda water glasses, pints, per dozen	7s. 9d. to 11s. 6d.
Centre dishes and stands, each	10s. 6d. to 42s.
Oval dishes, moulded, 9 to 11 in., each	2s. to 4s.
Raised compotiers, frosted, star, each, 5½ to 7 in.	2s. and 3s.
Ditto, engraved, Grecian pattern, 7 in.	3s. 6d.
Celery glasses : moulded, each, 2s. to 3s. ; frosted, 4s. 6d. ; cut	21s.
Flower glasses, plain and engraved, each, various, from	1s.
Custards, per dozen, cut, 8s. 9d. to 18s. ; jellies	8s. 9d. to 16s.
Fingers, flint : plain or coloured, per dozen, 11s. 6d. ; engraved	21s.
Ditto, ditto, cut, 30s. ; frosted and gilt	30s.
Sugar basin, moulded, each, 5d. to 1s. ; with cover	2s.
Ditto, frosted	3s.
Ditto, cut	4s. 6d. to 9s.
Cream jug : moulded, 5d. to 1s. ; frosted, 1s. 6d. ; cut 4s. 6d. to 6s. 6d.	
Butter dishes, covers, and stands : moulded, 1s. 3d. to 2s. 6d. ; frosted, 4s. to 7s. 6d. ; iced, gilt enam., each	15s.
Pickle bottles, each : moulded, 1s. 3d. ; cut	1s. 9d. to 6s. 6d.
Ditto dishes, each : moulded, 5 to 6 in., oval, 5d. to 10d. ; round	6d. to 1s.
Salts, per pair : moulded, 8d. to 1s. 9d. ; cut	2s. to 7s. 6d.
Knife rests, per pair : moulded, 10d. ; cut	1s. 3d. to 2s.
Dwarf mustards : handled, each, moulded, 4d. to 8d. ; cut	1s. to 2s.
Pepper boxes	4d. to 9d.
Cruets in black japanned frames, 3, 1s. 9d. ; 4, 2s. 3d. ; Papier maché frames, 4, 5s. ; 4 and 5 hole, round, gold ornamented, and cut glasses, the stand	7s. 6d. to 9s. 9d.

Crocery :—

Baking dishes, each, 4d. to 10d. ; pudding bowls, 1d. to 8d. ; lipped bowls, 4d. to 10d. ; printed bowls, 2d. to 4d. ; cullenders	4d. to 8d.
Teapots, 8d. to 6d. ; preserve jars, 2d. to 1s. ; pickle jars	6d. to 1s.
Pitchers, 6d. to 2s. 6d. ; bread pans and covers, glazed	6d. to 6s.
Washing pans, 5d. to 2s. ; spittoons	9d. to 1s. 3d.
Bed pans, 1s. 6d. to 3s. ; commode pans	6d. to 2s.

FURNITURE AND FURNISHING—*continued*.

Sundry small articles for domestic use—ironmongery and turnery, &c. :—

Square baking dishes, 3*d.* to 1*s.* 6*d.* ; divided, 9*d.* to 1*s.* ; oval ditto, 10*d.* to 1*s.* 3*d.* ; divided, 1*s.* 3*d.* to 1*s.* 6*d.* ; beer cans, 2 to 8 pints, 7*d.* to 1*s.* 6*d.* ; ditto warmers, conical, 7*d.* to 1*s.* 6*d.* ; beef forks, 1*s.* 6*d.* and 2*s.* 6*d.* ; japanned boiler fillers, 2*s.* to 3*s.* 6*d.* ; brawn moulds, 2*s.* 6*d.* to 5*s.* ; jelly ditto, 1*s.* to 5*s.* 6*d.* ; pudding ditto, 10*d.* to 2*s.* 6*d.* ; vegetable ditto, 2*s.* 6*d.* to 3*s.* 9*d.* ; cake tins, 5*d.* to 1*s.* ; tart ditto, 6*d.* to 1*s.* 6*d.* ; French roll ditto, 2*s.* 6*d.* ; pudding ditto, 5*d.* to 1*s.* 4*d.* ; patty pans, per dozen, 6*d.* to 1*s.* 6*d.* ; candle boxes, 10*d.* to 1*s.* 6*d.* ; breakfast cans, 1*s.* 6*d.* to 2*s.* 6*d.* ; bread tins, square, 1 to 16 lbs., 9*d.* to 3*s.* ; bread graters, 5*d.* to 9*d.* ; nutmeg ditto, 2*d.* to 1*s.* 6*d.* ; champagne nippers, 2*s.* 6*d.* to 7*s.* 6*d.* ; cork drawers, 3*d.* to 6*d.* ; steel nutcrackers, 6*d.* to 1*s.* 6*d.* ; snuffers, steel or brass, 1*d.* to 1*s.* ; trays, brass or japanned, 2*d.* to 1*s.* ; sugar choppers, 1*s.* 9*d.* to 2*s.* 6*d.* ; vegetable cutters, 6*d.* to 1*s.* 6*d.* ; ditto, sets in box, 3*s.* 9*d.* ; spice boxes, divided, and grater, 2*s.* to 4*s.* ; japanned flour boxes, 4*s.* to 8*s.* ; flour dredgers, 4*d.* to 1*s.* 6*d.* ; funnels, 2*d.* to 1*s.* ; flour ditto, 1*s.* 3*d.* to 2*s.* ; wine strainers, block tin, 1*s.* to 2*s.* 6*d.* ; ditto mullers, 1*s.* to 2*s.* ; ditto carriers for 2 to 6 bottles, 5*s.* to 9*s.* 9*d.* ; cheese toasters, 1*s.* 3*d.* to 3*s.* 6*d.* ; chocolate pots, 1*s.* 6*d.* to 3*s.* 6*d.* ; ditto mills, 10*d.* ; cooks' knives, 1*s.* to 4*s.* ; cucumber slicers, 1*s.* to 4*s.* ; egg slicers, 4*d.* to 1*s.* 3*d.* ; fish slicers, 9*d.* to 1*s.* 6*d.* ; ham knives, 2*s.* 6*d.* to 5*s.* 6*d.* ; paste cutters, sets in box, 1*s.* 6*d.* to 3*s.* ; paste jagers, 9*d.* to 1*s.* ; skimmers, 1*s.* 6*d.* ; steak beaters, 2*s.* 6*d.* ; ditto tongs, 1*s.* 3*d.* to 2*s.* 6*d.* ; Britannia metal mustard pots, 10*d.* to 2*s.* ; ditto pepper boxes, 4*d.* to 1*s.* 6*d.* ; ditto salt cellars, 6*d.* to 9*d.* ; colanders, 8*d.* to 2*s.* 6*d.* ; egg irons, 1*s.* to 2*s.* ; ditto ladles, 4*d.* to 6*d.* ; ditto poachers, 1*s.* to 2*s.* ; ditto boilers, 6*d.* to 1*s.* 6*d.* ;

FURNITURE AND FURNISHING—continued.**Sundry small articles, &c.—continued.**

goffering irons, 9d. to 2s.; gravy strainers, 7d. to 1s. 9d.; ham stands, 1s. to 2s.; harvest cans, 2s. to 5s. 6d.; emigrants' hook pots, 1s. to 2s. 6d.; iron girdles, 4s. 6d. to 6s. 6d.; ditto hangers, 4d. to 2s.; inhalers, 4s. to 7s. 6d.; brass or iron jack cranes, 5d. to 5s. 6d.; jelly cups, 1s. to 2s. 6d.; steel key rings, 1d. to 6d.; meat hooks, 1d. to 4d.; meat stands, 3d. to 6d.; pinching and curling irons, 1s. to 2s.; salamanders, 2s. 6d. to 5s.; ditto on stands, 10s. 6d.; salad strainers, 3s. to 3s. 6d.; flour scoops, 6d. to 2s. 6d.; tea or sugar ditto, 9d. to 2s.; scallop shells, 3d. to 6d.; shaving pots, 8d. to 1s. 6d.; japanned spittoons, 5d. to 2s.; cast-iron spittoons, per dozen, 5s.; treacle cans, 10 to 30 lbs., 1s. 9d. to 4s.; sprat gridirons, 9d. to 1s.; cast-iron trivets, 1s.; sandwich boxes, 1s. 3d. to 2s. 6d.; kitchen footmen, 3s. to 4s. 6d.; oil bottles, 1 to 4 pints, 6d. to 1s., 1 to 2 gallons, 1s. 6d. to 2s. 6d.; oil feeders, 6d. to 1s.; oval wrought-iron fire baskets, 2s. 6d. to 3s. 6d.; japanned muff boxes, 6s. to 12s. 6d.; Arabian cement to mend china, glass, per box, 6d. and 1s.; japan black for stoves, fenders, &c., per bottle, 1s. and 2s.; bed keys, 6d. to 1s.; bill files, 1d. to 1s. 6d.; beetle traps, 10d. to 1s. 3d.; mouse ditto, 4d. to 1s.; rat traps, 1s. 6d. to 2s. 6d.; coal boxes, wood, 4s. 6d.; cooks' sieves, 1s. 9d. to 5s. 6d.; egg whisks, 8d. to 1s.; green pressers, 6d.; butter hands, per pair, 1s. to 2s. 6d.; butter prints, each, 6d. to 9d.; potato mashers, 6d.; zinc salt saws, 1s. to 1s. 3d.; screw drivers, 6d. to 1s.; string boxes, 1s. to 3s.; schoolslates, unframed, 1d. to 3d.; ditto framed, 3d. to 7d.; deal frames, 1d. to 5d.; slate pencils, 100 in box, 4d.; emery cloth, per quire, 1s. 9d.; glass paper, per quire, 1s. 6d.; silver-smiths' soap, per packet, 6d.; polish reviver, for cabinet and japanned goods, per bottle, 8d. to 1s. 6d.; knife powder, per box, 6d. to 4s.; violet powder, per packet, 4d. to 1s.; powder box and puff . 6d. to 1s.

FURNITURE AND FURNISHING—*continued.*

Cutlery, &c. :—

Steel scissors, per pair, from 6d. ; knives, pen and pocket, each	6d. to 10s. 6d.
Cash boxes, tumbler locks	4s. 6d. to 7s.
Deed „ „ 12 x 8 in. to 28 x 20	7s. 6d. to 38s.
Patent lock to ditto, extra	3s. 6d.

Spirit flasks, leather-cased, Britannia metal cups and screw stoppers, $\frac{1}{2}$ to $\frac{3}{4}$ pint 1s. 6d. to 2s. 6d.

Knives and forks, per dozen :—	Black handles.		Stag-horn handles.		Bone handles.	
	s.	d.	s.	d.	s.	d.
Table	6	9 to 17	6	15	6	6 to 21
Dessert	5	9 „ 15	6	18	6	5 9 „ 17
Carvers, per pair	1	9 „ 4	0	3	9	1 9 „ 4
Steels, each		1	6	1	6	1 6 „ 1

Ivory-handled knives: table, per dozen, 12s. 6d. to

31s. 6d. ; dessert, per doz. 10s. to 25s. 6d. ; carvers, per pair, 4s. 3d. to 10s. 6d. ; steels, each	2s. 6d. to 4s. 6d.
Table knife sharpeners, each	1s. to 5s. 6d.
Britannia metal teapots „	3s. to 10s. 6d.
Ditto, ditto, coffee-pots „	5s. 6d. to 12s. 6d.
Block tin round teapots „ 1 to 3 pts.	2s. to 3s. 6d.
Ditto, coffeepots „ 1 to 4 pts.	2s. 3d. to 4s. 6d.
Bread platters, white wood, carved, each	1s. to 12s. 6d.
Ditto knives, carved wood handles „	2s. to 7s. 6d.
Butter plates, white wood, carved, opal or coloured glass linings, each	2s. 6d. to 5s. 6d.
Egg frames, white wood, carved, opal or coloured cups, each	4s. 9d. to 10s. 6d.
Breakfast frames, white wood, carved, with gl. butter dish and cover, 3 cut-glass cruets with plated tops, 4 opal or cold. egg cups and salt cellar, complete	17s. 6d.
Block tin filter urn (Loysel) 1 to 6 pts.	7s. 6d. to 19s. 6d.
Tea urns, bronzed, 3 to 5 qts.	37s. 6d. to 95s.
Coffee urn, bronzed, 5 qts.	57s.
Swing kettles, on stand, japanned or copper, opal handles, with heaters, 4 to 6 pts. complete	14s. 6d. to 18s. 6d.
Ditto, best bronzed, with heaters, 3 to 8 pts.	17s. 6d. to 30s.
Ditto, superior bronzed, with lamp	42s.

FURNITURE AND FURNISHING—continued.

Cutlery, &c.—continued.

Oblong tea-kettles, block tin, with barrel handles and heater, on stand, 2 to 6 qts.	9s. to 19s. 6d.
Tea or coffee fountains, block tin, with tap, 4 to 12 quarts	6s. 9d. to 11s. 9d.
Tea trays, per set of 3: 16, 24, and 30 in., oval japnd. 5s. to 9s. 9d.; ditto, superior, 10s. 6d. to 31s. 6d.; papier maché	42s. to 52s. 6d.
Trays, 16 to 30 in.: oval, 1s. 3d. to 7s.; square	9d. to 3s.
Walters, 12 „, 14 in.: oval, 6d. to 1s. 6d.; square, 6d. to 1s.; Gothic	8d. to 1s.
Ditto, round, 6 to 10 in. 6d. to 1s.; superior, 8 to 12 in.	2s. to 3s.
Japanned bread baskets, each, 6d. to 2s. 6d.; knife trays	2s. 6d. to 5s.

Plate, &c. :—

Silver spoons, forks, &c., per oz. from	7s. 4d. to 8s. 4d.
Tea and coffee services, per oz. from	10s. to 15s.
Tea kettles, each	35l. to 63l.
Dinner services, salvers, &c. per oz. from	9s. to 11s.
Second-hand „ „	6s. to 9s.
Communion service, silver	25l. to 60l.
Ditto, electro-plated	6l. to 22l.
Silver pocket communion service, in case	60s. to 130s.

Argentine silver plate :—

Table fork and spoons, per doz. 56s. to 95s.; dessert forks and spoons, per dozen, 40s. to 78s.; tea spoons, 27s. to 45s.; fish slice, 18s. to 27s.; soup ladle, 18s. to 27s.; gravy spoons, 8s. to 16s.; sugar sifter, 7s. 6d. to 14s. 6d.; sugar tongs, 5s. to 10s.; butter knife, 5s. to 10s.; sauce ladle, 4s. to 9s.; salt, egg, and mustard spoons, each, 1s. 6d. to 4s. 6d.; asparagus tongs, 30s. to 35s.; fish carvers, 20s. to 75s.; fruit spoon, 16s.; crumb scoop, 35s. to 45s.; cheese scoop, 7s. 6d.; melon carvers, in case, 30s. to 50s.; vine scissors, 15s.; dessert knives and forks, per set of 1 dozen pairs, 5l. to 9l.; fish knives and forks, each, 5s. to 12s. 6d.; butter knife, 8s. 6d. to 9s.; pickle fork, 4s. to 6s.;

FURNITURE AND FURNISHING—*continued.*Plate, &c.—*continued.*

juvenile set, knife, fork, and spoon, in case, 15s. to 21s.; tea and coffee services, 10l. to 23l.; knife rests, per pair, 4s. to 7s.; kettle and stand, 12l. to 16l.; urn, 13l. to 21l.; dish covers, the set, 18l. to 24l.; cruet-stand, 22s. to 90s.; liqueur frame . 5l. to 7l.

Imitation silver :—

Table forks and spoons, per dozen, 12s. to 21s.; dessert forks and spoons, 9s. to 15s.; tea, mustard, and salt spoons, 4s. to 12s.; sugar tongs, 1s. to 2s. each; gravy spoons, 3s. to 5s. 6d. each; sugar and caddy spoons, 1s. to 1s. 6d.; soup ladles, 5s. to 7s. 6d.; sauce ladles, 1s. 6d. to 2s.; butter knife 1s. to 1s. 6s.

Superior nickel silver :—

Table forks and spoons, per dozen, 15s.; dessert forks and spoons, 12s.; tea, salt, mustard, and egg spoons, 6s.; gravy spoons, each, 4s.; sugar tongs, each, 1s. 8d.; sauce ladles, 1s. 6d.; soup ladles, 6s.; fish knives 6s. 6d. to 8s. 6d.

Electro-silver plate (on nickel silver) :—

Fiddle pattern.

King's and beaded pattern.

	s.	d.	s.	d.
Table forks and spoons, p. doz.	30	0	45	0
Dessert forks and spoons „ .	22	0	33	0
Tea spoons, per dozen . . .	14	0	21	0
Salt, egg, and mustard spoons, gilt bowls, each	1	6	2	0
Fish carvers, per pair . . .	16	0	28	0
Soup ladles, each	10	0	16	0
Gravy spoons, „	6	0	10	6
Sauce ladles, „	3	0	4	6
Sugar sifters, „	3	0	4	9
Ditto tongs, „	2	6	3	9
Butter knives „	2	6	5	6

Engraved letters, each, 2d.; crests, 4d. to 6d.; monograms 8d. to 10d.

FURNITURE AND FURNISHING—*continued*.Plate, &c.—*continued*.

Electro-silver plate (on nickel silver) :

Soup tureen, 7l. 7s. to 12l. 12s.; sauce tureen, 2l. 10s. to 4l. 10l. ; venison dish, 9l. 9s. to 12l. 12s. ; table dishes, 14 to 20 in. 45s. to 135s. ; epergne 2l. 10s. to 33l.	
Teapots, 2 pints, 10s. 6d. to 63s. ; coffeepots, 2½ pts. 16s. to 45s. ; cream ewer, 10s. to 28s. 6d. ; sugar basin, 11s. to 35s. ; the set of 4, complete, from . . . 2l. to 7l. 7s.	
Cruet frames, dwarf, 3 cut cruets, 12s. 6d. ; 4 cut cruets 16s.	
Ditto, 4 and 5 cut cruets, 19s. to 42s. ; 6 and 7 cut cruets 35s. to 63s.	
Pickle frames, 2 cut bottles, 25s. to 42s. ; 3 cut botls. 55s. to 75s.	
Soy „ 3 glasses, 15s. 6d. to 35s. ; 4 glasses 45s.	
Liqueur „ 3 cut bottles 31s. 6d. to 98s. 6d.	
Dessert stand, 2 bowls, sugar, and cream 45s. to 63s.	
Egg stands : 4 cups, 25s. to 36s. ; 4 gilt bowls, 42s. ; 6 cups, 45s. ; 6 gilt bowls 55s. to 63s.	
Salt cellars, each, from 3s. 6d. ; per pair 7s. to 15s.	
Mustard pots, each 7s. 6d. to 15s.	
Butter dishes, glass with plated covers, each . 6s. 6d. to 31s. 6d.	
Toast racks : plain, 6s. 6d. to 10s. 6d. ; superior . . 15s. to 21s.	
Cake baskets : 22s. 6d. to 28s. ; superior, chased and relieved 35s. to 50s.	
Waiters, 8 to 12 in. 14s. to 22s. ; superior 15s. to 25s.	
Fish carvers, in cases, per pair, 15s. to 35s. ; knives, each, 10s. to 12s. 6d. ; if ivory handled 12s. to 15s.	
Knife rests, per pair, 2s. 6d. to 5s. ; nutcrackers 2s. 6d. to 5s. 6d.	
Dish covers (the set of 4) : each 14 in. 38s. to 85s. ; 18 in. 49s. to 118s. ; 20 in. 55s. to 132s.	
Round plate covers : 7 in. 16s. ; 8 in. 20s.	
Warmers, 40s. ; with extra top dishes, 52s. 6d. to 78s. 6d. ; dishes and covers 37s. 6d. to 68s. 6d.	
Hot-water dishes 5l. to 10l.	
Hot-water dishes for vegetables 5l. to 6l.	
Hash dishes 4l. to 6l.	
Soup tureens 9l. to 10l.	
Tea kettle and stand, 4l. to 12l. ; tea urn 5l. to 11l.	

FURNITURE AND FURNISHING—*continued.*Plate, &c.—*continued.*

Electro-silver plate (on nickel silver):

Claret jug, 20*s.* to 120*s.*; if engraved glass, plated
mounts 17*s.* to 46*s.*Biscuit-boxes, 13*s.* to 105*s.*; inkstands 45*s.* to 126*s.*Candelabra, per pr., 5*l.* to 10*l.*; 5-light candelabrum 8*l.*Tankards, 15*s.* to 90*s.*; mugs 10*s.* 6*d.* to 28*s.*

Dinner knives, best African ivory handles, carved

or with silver ferrules, per doz.: table knives, 36*s.*to 55*s.*; dessert knives, 31*s.* to 45*s.*; carvers,per pair 11*s.* 6*d.* to 18*s.* 6*d.*Ditto, silver handles: table knives, 84*s.*; dessertknives, 54*s.*; carvers 21*s.*Ditto, electro-plated: table knives, 23*s.*; dessertknives, 19*s.*; carvers 7*s.* 6*d.*Muffineers 7*s.* 6*d.* to 15*s.*Soufflet dishes, 70*s.* to 115*s.*; spoon warmers 88*s.* to 60*s.*Wine funnels 12*s.* to 18*s.*Case with knife, fork, and spoon, each 9*s.* to 18*s.*Breakfast cruets 14*s.* to 35*s.*Asparagus tongs 18*s.* to 36*s.*Marrow spoons 4*s.* to 6*s.*Toddy ladles 3*s.*Butter dishes 21*s.* to 32*s.*Ice tongs 8*s.* 6*d.* to 10*s.* 6*d.*Toast racks 10*s.* 6*d.* to 21*s.*Sugar nippers, per pair 4*s.* 6*d.*Salvers, 8 to 12 in. each 18*s.* to 20*s.*Skewers, per in. 6*d.* „ from 3*s.* 6*d.*Cheese scoops 3*s.* 6*d.* to 5*s.* 6*d.*Crumb „ 18*s.* to 30*s.*Grape scissors 8*s.* 6*d.* to 12*s.* 6*d.*Pickle forks 2*s.* 6*d.*Decanter stands 17*s.* 6*d.* to 48*s.*Bottle labels, engraved, each 2*s.*Ring or ball-topped corks, per dozen 9*s.* 6*d.* to 36*s.*Napkin rings each 3*s.* to 4*s.*Nut peelers „ 2*s.* to 3*s.*

FURNITURE AND FURNISHING—continued.**Plate, &c.—continued.****Electro-silver plate (on nickel silver):**

Table candlesticks	each	. . .	12s. 6d. to 16s. 6d.
Ditto, ditto, with branches	"	. . .	54s. to 150s.
Bedroom candlesticks	"	. . .	9s. to 10s. 6d.
Melon carvers, in case, per pair	. . .	. . .	30s. to 35s.
Dessert knives and forks, per dozen	. . .	. . .	70s. to 90s.

Canteen chests:—

Fitted with cutlery
and plate, complete.

	s.	£ s. £ s.
Oak, for 3	33	5 5 to 6 15
Ditto " 4	45	8 0 " 10 10
Ditto " 6	63	10 10 " 13 13
Ditto " 12	70	15 0 " 20 0
Ditto " 18	80	22 0 " 30 0
Ditto " 24	110	39 0 " 52 10

Officers' canteens, fitted complete, with breakfast and
dinner services, cutlery and plate 84. to 94.

Replating:—

Table forks and spoons, per doz. 16s. to 25s.; dessert
forks and spoons, per dozen, 12s. 6d. to 16s.; tea-
spoons, 9s. to 12s. 6d.; egg, salt, and mustard
spoons, bowls gilt, each, 11s. 6d. to 14s. 6d.; gravy
spoons, ea. 3s. to 4s. 6d.; soup ladles, 4s. to 6s. 6d.;
sauce ladles, 1s. 8d. to 2s. 3d.; fish slices, 4s. to
5s. 6d.; butter knives, 1s. 6d. to 1s. 9d.; sugar
tongs, 1s. 6d. to 2s.; cruet frames, 4-hole, 8s. to 11s.,
5, 10s. to 13s., 6, 12s. 6d. to 15s., 7, 14s. to 19s.,
8, 17s. to 24s.; egg-stands, cups and spoons, gilt
bowls, 4-hole, 19s., 6, 29s.; liqueur frames, 3-hole,
13s. to 20s.; pickle frames, 2-hole, 10s. to 13s. 6d.,
3, 15s. to 18s.; soy frames, 6s. to 9s. 6d.; salt cellar,
inside gilt, 4s.; mustard pot, 5s. 6d., inside gilt, 2s.
extra; egg cups, inside gilt, 1s. 6d.; teapots, 14s.
to 18s.; coffee-pots, 13s. to 18s.; cream ewer, inside
gilt, 10s. 6d. to 12s. 6d.; sugar basin, inside gilt,
14s. to 18s.; kettles, stands and lamps, 28s. to 55s.;
urns, 45s. to 65s.; toast racks, 5s. to 8s. 6d.; tea

FURNITURE AND FURNISHING—*continued.*Replating—*continued.*

trays, 20 in. 40s., to 26 in. 70s.; waiters, 6 to 10 in. 6s. to 10s.; 12 to 18 in. 14s. to 32s.; dish covers, 12 to 20 in. 16s. 6d. to 42s.; dishes, 12 to 20 in. 13s. to 42s.; venison dishes, 20 to 24 in. 42s. to 50s.; dinner plates, 8s.; dessert plates, 6s. 6d.; corner dishes and covers, 28s. to 35s.; warmers only, 17s.; soup tureen, 45s. to 63s.; sauce tureen, 14s. to 18s.; sauce boat, 7s. 6d. to 11s.; goblets, 4s. 6d. to 9s., inside gilt, 10s. 6d. to 15s.; ice pails or wine coolers, 35s. to 45s.; wine or spirit labels, 6d. to 8d.; bread-baskets, 18s. to 23s. 6d.; cake baskets, 12s. 6d. to 18s.; bottle stands, 4s.; butter boats, 6s. to 10s. 6d.; pillar candlesticks, per in. of height, 8d.; candlesticks with branches, each, 30s. to 50s.; chamber candlesticks and extinguishers, 6s.; inkstands, 6s. to 15s.; crumb scoops 6s.
Cut-crystal gaseliers, 2 to 4 light 45s. to 10l. 10s.
Ditto, 5 and 6 light 5l. 10s. to 21l.
Globes to ditto, each 10d. to 3s. 6d.
Cut-crystal chandeliers, 3 to 8 lights 8l. to 15l.
Ditto, festoon chain design and fountain body, 4 to 10 lights 10l. 10s. to 28l.
Ditto, ditto, 12 to 30 lights 37l. to 85l.
Ditto, pavilion design, 4 to 8 lights 15l. 10s. to 32l.
Ditto, ditto, 12 to 36 lights 55l. to 120l.
Cut-glass candelabrum, each, 5 to 7 lights 11l. to 25l.
Ditto brackets, each, 2 to 5 lights 42s. to 90s.
Ditto, pedestal candlesticks, 8 to 12 in., each 22s. to 36s.
Ditto lustres, per pair, 50s.
Ditto, ditto, coloured, per pair 75s. to 6l.
Gaseliers, bronzed, lacquered, or ormoulu, hydraulic : 2-light, 21s. to 45s.; 3-light, 25s. to 168s.; 5-light 7l. 10s. to 25l.
Gas pillars, single, bronzed, &c. 8s. to 28s.
Brass or bronze sconces, single, per pair 2s. 6d.
Ditto, ditto, jointed, per pair 6s. to 10s. 6d.
Ormoulu gas or candle brackets : 1 light, 12s. 6d.; 2 to 5 lights 21s. to 55s.

SECOND-HAND FURNITURE—*continued.*

A 4 ft. tent bedstead and furniture, mattress, 3 blankets, and quilt	30s.
A feather bed, bolster, and two pillows	43s.
A mahogany chest of 5 drawers, a bidet and liner, rising top work table, and butlers' tray	55s.
A 4 ft. mahogany wardrobe, fitted with sliding trays, panelled doors, and 3 drawers under	3l. 6s.
A 3 ft. 8 in. painted press-bedstead, feather bed and mattress, bolster, and pillow, 3 blankets and quilt	2l.
A 4 ft. bordered feather bed, bolster, mattress, and 2 pillows	3l.
Wool mattress, and 4 ft. feather beds, in general	57s. to 60s.
A 5 ft. mahogany 4-post bedstead and furniture	35s.
Ditto with chintz furniture, and bordered hair mattress	2l. 12s. 6d.
A bordered wool mattress, and a 4 ft. feather bed	2l. 10s.
A crib and mattress, a child's mahogany chair and table	17s.
A shaped mahogany double washstand, marble top, scroll supports, and double set fittings	4l. 8s.
A 5 ft. bordered feather bed	2l. 10s.
A 5 ft. bordered feather bed, bolster, and 2 pillows	57s.
A mahogany bidet and liner, a boot and shoe horse, and towel horse	15s.
Four pair linen sheets, a boot and shoe horse, and towel horse	29s. to 34s.
Three pair calico sheets, 18 towels, 2 pillow cases, 12 cloths, and dimity cloth cover	27s.
A 4 ft. rosewood loo table and plinth, polished	2l. 12s. 6d.
A carved rosewood framed couch, stuffed in green moreen damask	2l. 10s.
A pair of rosewood card tables, and carved pillar, revolving tops, green cloth	2l. 6s.
A pair of gilt girandoles, and glass centres and branches	23s.
A 4-tier rosewood whatnot with 2 drawers	21s.
An antique carved elbow-chair, stuffed and covered in needle work	2l. 12s.
Ditto, French and spring seat	2l. 6s.
A gilt pier table, and glass over, plate 62 in. by 14 in.	3l. 2s.

SECOND-HAND FURNITURE—*continued.*

A 4 ft. 3 in. walnut loo table, with inlaid centre and border	6l. 6s.
A pair of card tables to match	6l. 7s.
A 7 ft. rosewood cheffonier, looking-glass back, centre pair of panel doors, and silk to shelves on each side .	4l.
Eight rosewood chairs in merino damask stripe, and cases to ditto, per chair	15s.
A pair of chimney or pier glasses, plates 40 in. by 20 in., in gilt frames	2l. 2s.
A mahogany music chair, leather seat	19s.
Drab moreen curtains for 2 dining-room windows, valances, gilt cornices and laths, with tassels and fringe, and muslin curtains	2l. 13s. 6d.
A chimney glass in a gilt frame, plate 30 in. by 20 in., and coloured drawing framed and glazed	80s.
Brussels carpet, 4½ yds. square, and lapped card table .	2l. 2s.
A rosewood sofa squab, 2 bolsters, in blue merino damask	1l. 11s. 6d.
A Brussels carpet, 5½ by 4½ yds.	1l. 11s. 6d.
Or 31½ yds. at per yd.	1s.
Silver plate, per oz., from	5s. 9d. to 7s. 6d.
Well-made 7 ft. mahogany winged wardrobe, the centre fitted with drawers and trays, enclosed by door with large plate-glass panel, the wings for dresses enclosed by panel doors, plinth and moulded cornice, locks and 8 keys	13l.
A carved frame walnut drawing-room suite of six chairs, couch, and 2 easy chairs, spring stuffed, and covered green reps	9l.
Pair of walnut card tables, the tops inlaid with marqueterie, and lined green cloth, on carved pillars and claws	4l. 4s.
Walnut occasional table, the top inlaid with marqueterie, on cabriole legs, with drawer	2l.
Walnut davenport fitted with drawers and fall flap, lined with leather	50s.
A 6 ft. oak sideboard enclosed by four-panel doors, fitted with celleret, trays and drawers, and large plate-glass back in carved frame	10l. 10s.
Three pairs muslin long curtains	40s.

SECOND-HAND FURNITURE—*continued.*

Four carved frame walnut chairs, and two rosewood ditto, seats stuffed hair, and covered in challi . . .	42s.
Rosewood cheffonier, enclosed by 2 doors, with plate-glass panels, marble top, and plate-glass back in carved frame	4l.
Superior mahogany dining-room suite of 6 chairs, couch, and one easy chair, spring stuffed, and covered maroon leather	14l. 10s.
Set of capital 5 ft. Spanish mahogany extending-frame dining tables, with four extra flaps, on bold turned legs and castors	7l. 7s.
A 6 ft. Spanish mahogany enclosed sideboard fitted with celleret, trays and drawers, and carved back . . .	5l. 12s. 6d.
A 7 ft. mahogany winged bookcase, the upper part enclosed by four glazed doors, fitted with shelves, enclosed under by panel doors, plinth and moulded cornice	8l. 8s.
Elizabethan oak hall suite, oak hat and umbrella stand, with tin liner; well-made oak hall table with two drawers and carved back, and 3 oak hall chairs with carved backs	2l. 8s.
Well-made Arabian bedstead, mahogany, with arched footboard, shaped cornice, rods and rings, with wool mattress in broad striped case	37s.
A 4 ft. 6 in. iron Arabian bedstead, with ornamental brass foot-rail, spring mattress, and wool ditto in striped case	7l. 10s.
Chimney glass, fine clear plate, 54 by 44 in. ornamental gilt frame	72s.
Large and handsome pattern drab ground Brussels carpet, about 80 yds.	77s. 6d.
Axminster hearth rug to match	16s.
Steel fender, mounted with ormolu, and set of twisted fire irons	23s.
Two iron fenders, 2 sets of fire irons, with wire guard	13s.
A 14-day striking mantel clock, in elegant scroll-pattern marble case, inlaid with malachite, engraved and gilt	117s. 6d.

SECOND-HAND FURNITURE—*continued.*

A walnut oval centre table of fine figured wood, on carved pillar and claws	61.
A pair of 2 ft. 2 in. walnut pedestal cabinets, inlaid with tulip wood fitted with drawers and secretaire, mounted with ormolu and marble slab	101.
An 8-day mantel clock in marble case	12s.
A 6 ft. mah. bagatelle board, with mace, cue and balls	20s.
About 32 yds. of stair carpet landing pieces, quantity of stair covering, and 36 brass stair rods	11s.
Seven rope and other mats, and about 50 yds. of oil-cloth, various widths	18s.
Five blankets, and 2 counterpanes	18s.
Feather bed in tick case, bolster, and 2 pillows	16s.
Two white coverlets, and 4 calico sheets	15s.
Mahogany washstand, with drawer and marble top, fittings, and mahogany tray frame toilet glass	16s.
Mahogany chest of 5 drawers	27s.
Japanned washstand, sundry fittings, towel horse, toilet glass, and 5 birch chairs, with cane-seats	9s.
Japanned chest of 5 drawers	20s.
Japanned washstand, set of blue and white fittings, footbath and towel horse, japanned toilet table, and 4 birch chairs, with cane-seats	21s.
Japanned hip bath	8s.
Two mattresses in bordered cases	7s.
Feather bed in bordered tick, bolster, and 2 pillows	49s.
A 4 ft. rosewood and gilt console table, on scroll supports, and marble top	36s.
Pier glass in gilt frame, plate 48 in. by 22 in.	20s.
Six, and two arms carved mahogany frame chairs, seats stuffed and covered in leather	40s.
Pair of banner fire screens, with velvet mounts, two foot ottomans, gilt table and cover, and mahogany bookshelf	10s.
Two easy chairs on turned legs and castors, spring stuffed and covered en suite, and extra covers	27s.
Large floral pattern tapestry carpet	32s.
Three pairs of drab damask curtains	16s.

SECOND-HAND FURNITURE—*continued.*

Twenty-four yds. of bordered tapestry stair carpet . . .	37s.
Velvet pile table cover, and oil skin cover . . .	10s.
Mahogany oval table on pillar and claws . . .	37s.
Timepiece in marble case	32s.
Pair of cloth curtains with lace borders . . .	20s.
Set of mahogany circular dining tables with patent screw frames, two extra flaps, on bold reeded legs and castors	112s. 6d.
Scroll pattern steel and ormoulu fender, standards, and set of fire irons	18s.
A 5 ft. iron Ar. bedstead, with massive brass foot-rail . . .	115s.
A 4 ft. mahogany toilet table on cabriole frame, and marble top	44s.
Mahogany chest of 5 drawers, circular front . . .	26s.
Three large Witney blankets, and calico sheet . . .	15s.
Set of 3 papier maché tea trays	8s.
Pair of high folding steps	6s.
Meat screen lined with tin, dripping pan and stand, meat saw, 2 pairs of brass candlesticks, marble pestle and mortar, and plate rack	35s.
Kent's patent knife-cleaning machine, 5 holes . . .	17s.
A 4 ft. 6 in. superior refrigerator, enclosed by two panel doors, fitted with closets, with supply pipe and cistern . . .	8l. 8s.
Two wire flower stands	6s. 6d.
A capital perambulator, with sunshade	20s.
Walnut music stool, screw top, covered in leather . . .	12s.
Mahogany sofa squab and 2 bolsters, covered hair cloth . . .	23s.
A 4 ft. mahogany bookcase, the upper part enclosed by glazed doors, with secretaire drawer, and enclosed under by panel doors, locks and keys	2l. 15s.
Six carved frame mahogany chairs, seats and backs stuffed, and covered leather	96s.
Mahogany loo table, on pillar and claws	30s.
Carved frame mahogany easy chair, spring and hair-stuffed and covered leather, and a reading easel with brass arm	30s.
Capital rosewood davenport, fitted with drawers, sliding desk, and brass gallery	4l. 5s.

SECOND-HAND FURNITURE—*continued.*

Capital 3-light ormoulu gaselier with 3 consumers	29s.
Carved frame oak dining-room suite of 6 chairs, couch, 2 easy chairs, spring stuffed, and covered in green leather	12l. 10s.
Well-made satin-wood loo table, on pillar and claws	36s.
Walnut washstand on cabriole frame with drawer and marble top, the duchess toilet table to match, fitted with drawers and large oval glass over on carved uprights	7l. 12s. 6d.
Handsome pattern and gilt ornamental toilet set of 2 jugs, 2 basins, 2 chambers, soap dish, and brush tray	22s.
Well-made mahogany circular commode-front chest of 5 drawers	42s.
Six well-made mahogany chairs, seats hair stuffed and covered in leather	46s.
A 6 ft. 9 in. my. pedestal sideboard, fitted with celleret and other drawers	48s.
A pair large crimson damask curtains, wide	27s.
A 4 ft. 6 in. rosewood loo table, on carved pillar and claws, and figured cloth table cover	57s. 6d.
Handsome pattern cut pile carpet, 7½ by 5½, as planned	5l. 7s. 6d.
A Spanish mahogany coat, hat, and umbrella stand, with 10 brass pegs and tin well	33s.
A 6 ft. japanned press, fitted with 3 shelves, 2 drawers, and dress pegs, lock and key	40s.
A full-length japanned zinc bath	16s.
A small ditto, and a hip bath	12s.
Brussels carpet, green ground, rose pattern, as planned, about 90 yards	10l. 15s.
Pair 6 ft. 6 in. leopard and bearskin rugs	2l. 14s.
Two pairs window curtains, crimson silk arras rep, with deep festoon vallance, bound and ornamented, cords, tassels, and holders	10l. 15s.
Cartage of furniture and goods: per van, with 1 to 4 horses, at per mile	1s. to 6s.
Tolls, per 100 miles	20s. to 25s.
Country waggons, per ton, per mile	8s. to 5s.
Van, horse, and 2 men, per hour	1s. 6d. to 2s. 6d.

GLASS.

Rough Cast Plate Glass, per ft. super.

Thickness	$\frac{1}{2}$ in.	$\frac{3}{8}$ in.	$\frac{1}{2}$ in.	$\frac{3}{4}$ in.	1 in.
Size under 14×10 in.					
Ditto, 1 ft.	d	d	d	d	d
Ditto, 3 to 4 ft.	$5\frac{1}{2}$	6	7	7 $\frac{1}{2}$	28
Ditto, 5 "	7 $\frac{1}{2}$	8 to 9	9 $\frac{1}{2}$ "	9 to 10	32
Ditto, 6 "	8 to 9	11 "	11 "	11 "	33 to 34
Ditto, 8 "	9	12 "	12 "	13 "	35 "
Ditto, 10 "	10	13 $\frac{1}{2}$	13 $\frac{1}{2}$	14 "	36 "
Ditto, 21 "	11	15 "	15 "	16 $\frac{1}{2}$	37 "
Ditto, 40 "	12 $\frac{1}{2}$	18 $\frac{1}{2}$ "	18 $\frac{1}{2}$ "	18 $\frac{1}{2}$ "	38 "
Ditto, 60 "	13 $\frac{1}{2}$	19 "	19 "	19 "	39 "
Ditto, 80 "	14 "	20 "	20 "	20 "	40 "
Ditto, 100 "	15 "	21 "	21 "	21 "	41 "
Ditto, 120 "	16 "	22 "	22 "	22 "	42 "
Ditto, 140 "	17 "	23 "	23 "	23 "	43 "
Ditto, 160 "	18 "	24 "	24 "	24 "	44 "
Ditto, 180 "	19 "	25 "	25 "	25 "	45 to 46
Ditto, 200 "	20 "	26 "	26 "	26 "	47 "
Ditto, 220 "	21 "	27 "	27 "	27 "	48 "
Ditto, 240 "	22 "	28 "	28 "	28 "	49 "
Ditto, 260 "	23 "	29 "	29 "	29 "	50 "
Ditto, 280 "	24 "	30 "	30 "	30 "	51 "
Ditto, 300 "	25 "	31 "	31 "	31 "	52 "
Ditto, 320 "	26 "	32 "	32 "	32 "	53 "
Ditto, 340 "	27 "	33 "	33 "	33 "	54 "
Ditto, 360 "	28 "	34 "	34 "	34 "	55 "
Ditto, 380 "	29 "	35 "	35 "	35 "	56 "
Ditto, 400 "	30 "	36 "	36 "	36 "	57 "
Ditto, 420 "	31 "	37 "	37 "	37 "	58 "
Ditto, 440 "	32 "	38 "	38 "	38 "	59 "
Ditto, 460 "	33 "	39 "	39 "	39 "	60 "
Ditto, 480 "	34 "	40 "	40 "	40 "	61 "
Ditto, 500 "	35 "	41 "	41 "	41 "	62 "
Ditto, 520 "	36 "	42 "	42 "	42 "	63 "
Ditto, 540 "	37 "	43 "	43 "	43 "	64 "
Ditto, 560 "	38 "	44 "	44 "	44 "	65 "
Ditto, 580 "	39 "	45 "	45 "	45 "	66 "
Ditto, 600 "	40 "	46 "	46 "	46 "	67 "
Ditto, 620 "	41 "	47 "	47 "	47 "	68 "
Ditto, 640 "	42 "	48 "	48 "	48 "	69 "
Ditto, 660 "	43 "	49 "	49 "	49 "	70 "
Ditto, 680 "	44 "	50 "	50 "	50 "	71 "
Ditto, 700 "	45 "	51 "	51 "	51 "	72 "
Ditto, 720 "	46 "	52 "	52 "	52 "	73 "
Ditto, 740 "	47 "	53 "	53 "	53 "	74 "
Ditto, 760 "	48 "	54 "	54 "	54 "	75 "
Ditto, 780 "	49 "	55 "	55 "	55 "	76 "
Ditto, 800 "	50 "	56 "	56 "	56 "	77 "
Ditto, 820 "	51 "	57 "	57 "	57 "	78 "
Ditto, 840 "	52 "	58 "	58 "	58 "	79 "
Ditto, 860 "	53 "	59 "	59 "	59 "	80 "
Ditto, 880 "	54 "	60 "	60 "	60 "	81 "
Ditto, 900 "	55 "	61 "	61 "	61 "	82 "
Ditto, 920 "	56 "	62 "	62 "	62 "	83 "
Ditto, 940 "	57 "	63 "	63 "	63 "	84 "
Ditto, 960 "	58 "	64 "	64 "	64 "	85 "
Ditto, 980 "	59 "	65 "	65 "	65 "	86 "
Ditto, 1000 "	60 "	66 "	66 "	66 "	87 "
Ditto, 1020 "	61 "	67 "	67 "	67 "	88 "
Ditto, 1040 "	62 "	68 "	68 "	68 "	89 "
Ditto, 1060 "	63 "	69 "	69 "	69 "	90 "
Ditto, 1080 "	64 "	70 "	70 "	70 "	91 "
Ditto, 1100 "	65 "	71 "	71 "	71 "	92 "
Ditto, 1120 "	66 "	72 "	72 "	72 "	93 "
Ditto, 1140 "	67 "	73 "	73 "	73 "	94 "
Ditto, 1160 "	68 "	74 "	74 "	74 "	95 "
Ditto, 1180 "	69 "	75 "	75 "	75 "	96 "
Ditto, 1200 "	70 "	76 "	76 "	76 "	97 "
Ditto, 1220 "	71 "	77 "	77 "	77 "	98 "
Ditto, 1240 "	72 "	78 "	78 "	78 "	99 "
Ditto, 1260 "	73 "	79 "	79 "	79 "	100 "
Ditto, 1280 "	74 "	80 "	80 "	80 "	101 "
Ditto, 1300 "	75 "	81 "	81 "	81 "	102 "
Ditto, 1320 "	76 "	82 "	82 "	82 "	103 "
Ditto, 1340 "	77 "	83 "	83 "	83 "	104 "

Ground one side, per ft. 8d.; both, 16d.; thickness, $\frac{1}{4}$ in. allowed for grinding.

t: in $\frac{1}{4}$ in. plates under 6 to 9 ft. at 15d. to 18d. per ft.; 9 to 15 ft. 1s. 6d. to 2s.; 15 to 30 ft. 2s. to 2s. 6d.; 30 to 60 ft. 2s. 6d. to 3s. ordinary curves.

Polished Plate Glass, per ft. super., about $\frac{1}{4}$ in. thick.

Quality . . .	Ordinary glazing		Best glazing		2nd silversing		Best silversing		Charge for silversing	
	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>	<i>s.</i>	<i>d.</i>
Size: under 1 ft. . .	1	9	2	2	2	4	2	7	0	11
2 to 5 " . .	2	1 to 2	2	2 to 2	2	9 to 3	3	0 to 3	1	0 to 1
5 " 10 " . .	2	8 " 3	2	9 " 3	3	4 " 1	3	6 " 4	1	8 " 1
10 " 20 " . .	3	8 " 7	3	5 " 3	4	1 " 4	4	4 " 4	1	7 " 2
20 " 40 " . .	3	7 " 8 to 10	3	5 " 4	4	8 " 5	4	11 " 5	2	8 " 3
40 " 60 " . .	3	10 " 8 to 11	4	2 " 3	5	1 " 5	5	7 " 6	3	9 " 3
60 " 80 " . .	3	11 " 4	4	5 " 5	5	10 " 6	6	6 " 8	3	5 " 5
80 " 100 " . .	4	6 " 6	5	0 " 7	6	5 " 10	8	8 " 12	5	6 " 9

Add extra per ft. super.: if selected, 3-16th in. thick, 8d.; 5-16th in. 1d.;

edges ground, up to 8-8th thick, at per in. lineal.

8-8 1/2 in. diam.; 300 lbs. weight; 1/2 in. thick, at per linear in.

Is. 4d.
11d.

GLASS—continued.

Polished Plate Glass, extra thicknesses, per ft. super.

Thickness	$\frac{1}{8}$ in.	$\frac{5}{16}$ in.	$\frac{3}{8}$ in.	$\frac{1}{2}$ in.	$\frac{5}{8}$ in.	1 in.
Size: under 2 to 9 ft. .	s. d. 4 6 to 5 1	s. d. 5 9 to 6 6	s. d. 6 9 to 7 8	s. d. 7 11 to 8 9	s. d. 8 9 to 9 11	s. d. 9 0 to 9 11
9 " 20 " .	5 1 " 5 8	6 6 " 7 4	7 8 " 8 6	8 9 " 9 11	9 11 " 10 2	10 2 " 11 3
20 " 30 " .	5 8 " 6 6	6 7 " 7 4	7 11 " 8 6	8 9 " 9 11	9 11 " 10 2	10 2 " 11 3
30 " 40 " .	6 6 " 7 4	7 4 " 8 6	8 6 " 9 11	9 11 " 10 2	10 2 " 11 3	11 3 " 12 4
40 " 50 " .	7 4 " 8 6	8 6 " 9 11	9 11 " 10 2	10 2 " 11 3	11 3 " 12 4	12 4 " 13 5

Bent in $\frac{1}{8}$ in. plates to ordinary curves at per ft. super. :—

Size under 6 to 12 ft. 1s. 6d. to 2s. ; 12 to 20 ft. 2s. to 2s. 6d. ; 20 to 40 ft.

2s. 6d. to 3s. ; 60 ft. 3s. 3d.

Crown Window Glass, in Crates of Tables.

	Picture qualities	Best glazing	Interior glazing
Per crate of 18 tables usual thickness :	s. d. 5 15 0 to 6 10 0	s. d. 4 15 0	s. d. 2 2 0 to 3 8 0
Ditto 12 " extra " :	s. d. 5 15 0 to 6 10 0	s. d. 4 15 0	s. d. 2 2 0 to 3 8 0

Crown—In Extra-sized Slabs, of the usual thickness, flattened or unflattened.

Per slab	Picture qualities	Best glazing	Inferior glazing
24 to 25 inches across	a. d. a. d. 4 3 to 5 9	a. d. a. d. 4 0 to 4 3	a. d. a. d. 1 9 to 3 3
25 " 26 "	" " " " 4 6 " 6 3	" " " " 4 3 " 4 9	" " " " 2 0 " 3 9
26 " 27 "	" " " " 5 0 " 7 3	" " " " 4 9 " 6 0	" " " " 2 6 " 5 0
27 " 28 "	" " " " 6 6 " 9 9	" " " " 6 0 " 7 6	" " " " 3 0 " 6 6
28 " 29 "	" " " " 8 0 " 13 6	" " " " 7 6 " 10 6	" " " " 3 6 " 8 6
29 " 30 "	" " " " 11 6 " 19 0	" " " " 10 6 " 13 6	" " " " 5 0 " 11 6

Extra thick slabs at 50 per cent. extra on above prices.

In quarries: inferior glazing, 3rd and 4th quality, usual thickness, 2d. to 2½d. 2½d. to 3½d. each; extra thickness

Crown—In Crates of Slabs, flattened or unflattened, per Crate.

	Picture qualities	Best glazing	Inferior glazing	Obscured
Average size, 24 in.	a. d. a. d. a. d. 7 10 0 to 8 10 0	a. d. a. d. 6 10 0	a. d. a. d. a. d. 3 0 0 to 5 0 0	a. d. a. d. 4 0 0
Ditto 22½ "	" " " " 7 2 0 " 8 0 0	" " " " 6 4 0	" " " " 2 15 0 " 4 15 0	" " " " 3 15 0
Ditto 21½ "	" " " " 6 14 0 " 7 10 0	" " " " 5 18 0	" " " " 2 10 0 " 4 10 0	" " " " 3 10 0

GLASS—continued.

British Sheet Glass, at per ft. super.: Stock sizes in Crates, various sizes, not exceeding as under.

Weight	9½ ft. sup. or 44 x 34 in.	12½ ft. sup. or 55 x 38 in.	14 to 15 ft. sup. or 65 x 42 in.	16 ft. sup. or 70 x 44 in.	17 ft. sup. or 75 x 45 in.
15 oz. per sq. ft.: best glazing	d. 8	d. 9½ to 8½	d. . .	d. . .	d. . .
Inferior	6 to 3	7 " 8½	. .	. .	. .
Picture qualities.	12 " 10	16 " 11	. .	. .	. .
21 oz. per sq. ft.: best glazing	6½ " 9	11 " 10	18 to 14	.. 24	.. 30
Inferior	13 " 4	8 " 4½	12 " 5	16 to 7½	21 to 9
Picture qualities.	13 " 11	18 " 13	20 " 17	. .	. .
26 oz. per sq. ft.: best glazing	8 " 11	16 " 13	21 " 18	.. 27	.. 33
Inferior	8 " 5½	10 " 6	14 " 7½	20 " 10	26 " 12
32 oz. per sq. ft.: best glazing	11 " 7½	22 " 17	32 " 26	.. 88	..
Inferior	11 " 17	18 " 8½	26 " 13	32 " 24	..
36 oz. per sq. ft.: best	14 " 12	27 " 21	38 " 32	. .	. .
Inferior	14 " 21	23 " 14	33 " 21	. .	. .
42 oz. per sq. ft.: best	18 " 15	33 " 27	. .	. .	. .
Inferior	. .	28 " 18	. .	. .	. .

Light coloured sheet glass, extra, 10 per cent. on above prices.

Polishing, 3d. per ft. super. extra; grinding edges, 4d. per ft. lineal.

Fluted sheet, 15 and 21 oz. per ft. super. in crates, 2d. to 3½d. per ft. extra, and in squares, 3d. to 5½d. per ft. extra, on the lowest prices of glazing qualities; 26 and 32 oz. in crates and squares double the prices of 15 and 21 oz. respectively.

Obscured sheet of all substances, in crates, 1d.; in squares, 1½d.; and in quarries, 1½d. per ft. more than the lowest prices of glazing qualities.

GLASS—continued.

Sheet glass milkpans : 6 to 10 in. diam. 6d. to 1s. ; 12 to 18 in. 1s. 3d. to 2s. 9d. ; 20 to 26 in. each . . .	2s. 9d. to 7s.
Pastry pans : 6 to 12 in. diam. 9d. to 2s. ; 14 to 20 in. 2s. 9d. to 5s. 6d. ; 22 to 24 in. each . . .	7s. to 3s.
Cream pots : without and with covers, 6 to 9 in. diam. 1s. and 1s. 8d. to 2s. and 2s. 6d. ; 10 to 14 in. 2s. 6d. and 3s. 8d. to 5s. and 6s. 6d. ; 15 to 18 in. 5s. 6d. and 7s. 8d. to 8s. and . . .	10s. 6d.
Fish globes, without and with feet : 8 to 11 in. diam. 1s. 9d. and 3s. 6d. to 2s. 7d. and 4s. 8d. ; 12 to 15 in. 3s. and 4s. 6d. to 4s. 6d. and 8s. ; 16 to 19 in. 5s. and 9s. to 7s. 8d. and . . .	11s. 6d.
Preserve jars, with and without lids : 3 to 6 in. diam. 4½d. and 6½d. to 10d. and 14d. ; 7 to 9 in. 1s. and 1s. 4d. to 1s. 8d. and 2s. 2d. ; 10 to 11 in. 2s. and 2s. 8d. to 2s. 6d. and . . .	3s. 3d.
Hyacinth dishes : 6 in. diam. 1s. ; 9 in. 1s. 6d. ; 12 in. 2s. 6d. ; 16 in. each . . .	4s. 6d.
Rolling pins, 12 in. long and upwards, per in. lineal . . .	1½d.
Propagating glasses : 3 to 7 in. diam. 8½d. to 10d. ; 8 to 13 in. 1s. to 2s. ; 14 to 17 in. 2s. 6d. to 4s. ; 18 to 21 in. 5s. to 8s. 6d. ; 22 to 24 in. 10s. to 14s. ; 25 to 26 in. each . . .	16s. 6d. to 20s.
Aquariums, made like propagating glasses : 8 to 13 in. diam. 1s. 8d. to 2s. 6d. ; 14 to 17 in. 3s. to 5s. ; 18 to 21 in. 6s. to 10s. ; 22 to 24 in. each . . .	12s. to 16s.
Grape glasses : 4 to 8 in. 9d. to 2s. ; 9 to 10 in. each . . .	2s. 6d. to 3s.
Cucumber glasses, 12 in. and upwards in length, per in. lineal . . .	1d.
Bee glasses : 4 to 9 in. diam. 6d. to 1s. 8d. ; 10 to 12 in. 2s. to 3s. ; 13 to 15 in. each . . .	3s. 6d. to 5s.
Flower pots, without and with saucers : 3 to 7 in. diam. 3d. and 4½d. to 1s. and 1s. 6d. ; 8 to 10 in. 1s. 8d. and 1s. 10d. to . . .	2s. and 3s.
Fern shades : without and with stands : 6 to 10 in. diam. 1s. 4d. and 2s. 4d. to 3s. 3d. and 5s. 8d. ; 11 to 13 in. 4s. and 6s. 6d. to 7s. 6d. and 11s. ; 14 to 16 in. 10s. and 14s. to 18s. 6d. each, and . . .	23s. 6d.

HARNESS, &c.

Riding saddles	each . . .	50s. to 80s.
Ditto, best	" . . .	84s. to 105s.
Ditto, ladies'	" . . .	6l. 10s. to 10l. 10s.
Ditto, girls'	" . . .	70s.
Snaffle bridles, with steel bits	" . . .	7s. 6d. to 20s.
Double ditto, ditto	" . . .	10s. to 30s.
Single harness, brass furniture, per set . . .	5l. 5s. to 12l. 12s.	
Ditto, plated furniture	" . . .	7l. 7s. to 21l.
Double harness, plated furniture	" . . .	15l. to 30l.
Ditto, brass furniture	" . . .	12l. to 25l.
Pony harness, single	" . . .	4l. 4s. to 6l.
Horse rugs, shaped, with breast strap, each . . .	21s. to 30s.	
Horse clothing and hood, bound, &c., per set . . .	55s. to 63s.	
Leather, according to quality and dressing, per lb.	1s. 2d. to 2s. 6d.	

HIRE OF FURNITURE.

During the first three years of its new state, about 25 per cent. on the value; from and after 3 or 4 years to 7 years, about 20 per cent. on the cost; and from thence to 15 per cent. On being renovated, 10 per cent. on the value.

Plated articles 20 per cent.; silver articles 25 per cent. on the value.

Dinner and supper tables with trestles, for routs, per day, per ft. run	6d. to 9d.
Mahogany dining tables	15s. to 20s.
Forms, covered, baize, &c., per ft. run	2d.
Cane seats with cushions "	3d.
Wall ottomans, stuffed backs and spring seats, in Utrecht velvet, per foot run	1s. 6d.
Chairs, various, per dozen	4s. 6d. to 6s.
Chair-cushions "	2s. 6d.
Card tables, per pair	5s. to 7s. 6d.
Music desks, each	1s. to 3s.
Bagatelle boards, each	5s.
Rosewood and mahogany loo tables, sofa-tables, &c., each	2s. to 5s.
Back or side lamps, per burner	1s. 6d.

HIRE OF FURNITURE—continued.

Moderator lamps, per burner	2s.
Bracket " "	2s. 6d.
Trimming " extra, per burner	1s.
Chandeliers, ormoulu, for candles, per light	1s.
Ditto, lustre, for candles or gas, each	15s. to 20s.
Ditto, mirrors, 8 to 9 lights, and half circles, per lt.	1s.
Illumination lamps, per hundred	20s.
Knives, table or dessert, per dozen	1s. to 1s. 6d.
Ditto, carvers, per pair	4d. to 6d.
Ormoulu candlesticks, per light	1s.
Plated candlesticks, per pr. 1s. 6d. ; with 3-lt. branches	3s. 6d.
Ditto and silver waiters, salvers and dishes	1s. to 10s.
Ditto epergnes, rosewater dishes, centre pieces, dessert stands, &c.	5s. to 7s. 6d.
Ditto ice pails, per pair, 5s. ; ice freezers and tubs, each	3s.
Ditto forks and spoons, per dozen	1s. to 4s.
Ditto fish knives, per dozen, 2s. 6d. ; with forks	3s. 6d.
Ditto urns, each 5s. ; metal or bronze urns, each	2s. to 3s.
Ditto cake baskets, bride cake-stands, &c. "	3s. 6d. to 7s. 6d.
Ditto frames, cruet, 2s. 6d. ; pickle, 3s. ; liquor	3s. 6d.
Ditto tea and coffee pots, sugar basins and milkjugs, ea.	1s. 6d. to 2s.
Ditto tankards, each	2s. 6d.
Glass :—	
Trifle dishes and stands, claret jugs, lemonade barrels, and epergnes, each	1s. to 3s.
Decanters, dishes, vases, jugs, and water bottles, per dozen	3s. to 6s.
Tumblers, wine and finger glasses, &c., per dozen	6d. to 2s.
China :—	
Soup and sauce tureens, salad bowls, vegetable dishes and covers, each	4d. to 1s. 6d.
Plates, cups and saucers, dishes, &c., per dozen	6d. to 6s.
Linen :—	
Table cloths, damask, per yard	6d.
Ditto covers " "	3d.
Dinner and breakfast napkins, red and white D'Oyleys, per dozen	1s. 3d. to 2s.
Sheets and pillow cases, per week, per pair	2s. 6d.

HIRE OF FURNITURE—continued.

Cotton sheets and pillow cases, per week, per pair	2s. 6d.
Towels, per dozen	1s. 6d.
Furnishings supplied for ball suppers, wedding breakfasts, &c., at per head	1s. 6d. to 2s. 6d.

MACHINERY (GENERAL).**Portable steam engines :—**

	Ordinary		If with expansion	
	£	£	£	£
Single cylinder 3 to 5 h.-p.	125	to 195		
6 h.-p.	175	" 185	180	to 280
8 h.-p.	200	" 250	210	" 260
10 h.-p.	230	" 285	240	" 300
12 h.-p.	270	" 285	290	" 310
Double cylinder 10 h.-p.	260	" 310	275	" 330
12 h.-p.	290	" 350	315	" 365
14 h.-p.	320	" 390	335	" 400
16 h.-p.	355	" 425	365	" 440
18 h.-p.	385	" 460	400	" 475
20 h.-p.	430	" 510	435	" 520

Consumption of coal, per h.-p.

per hour, at 45 lbs. pressure 7 lbs. to 8 lbs. 3½ lbs. to 4½ lbs.

Or of wood " 16 lbs. to 25 lbs. 8 lbs. to 14 lbs.

Water required, per h.-p. per hour, about 5 gallons.

Horizontal high pressure stationary steam engines, with single cylinder Cornish boiler, feed pipes, &c. complete, without and with double expansion slides, and feedwater heater :—

£	£	£	£	£	£
4 h.-p. 110	to 140	6 h.-p. 150	to 180	8 h.-p. 190	to 220
10 h.-p. 200	" 260	12 h.-p. 250	" 310	14 h.-p. 300	" 350
16 h.-p. 340	" 390	20 h.-p. 400	" 455	25 h.-p. 500	" 555

Consumption of coal, per h.-p. per hour, at 45 lbs. pressure, without expansion, 6½ lbs. to 8 lbs.

With expansion, 4½ to 6 lbs.

Water required, per h.-p. per hour, 4 to 5 gallons.

Single cylinder traction engines, 8 h.-p.	. . . . .	400l.
Ditto, ditto 10 h.-p.	. . . . .	460l.

MACHINERY (GENERAL)—continued.**High-speed regulating governor steam-engines :—****Horizontal, with Cornish boiler, and fittings complete:**

1 h.-p., 43*l.*; 2 h.-p., 56*l.* to 59*l.*; 3 h.-p., 84*l.* to 88*l.*;
 4 h.-p., 100*l.* to 115*l.*; 6 h.-p., 135*l.* to 152*l.*; 8 h.-p.,
 168*l.* to 180*l.*; 10 h.-p., 205*l.* to 220*l.*; 12 h.-p. 235*l.* to 252*l.*

With vertical boiler on bedplate: 1 h.-p., 50*l.*; 2

h.-p., 65*l.*; 3 h.-p., 85*l.*; 4 h.-p., 105*l.*; 6 h.-p., 135*l.*;
 8 h.-p., 165*l.*; 10 h.-p., 200*l.*; 12 h.-p. 230*l.*

Upright stationary engines and boilers: 16 h.-p., 275*l.*

to 320*l.*; 20 h.-p., 310*l.* to 370*l.*; 25 h.-p. 370*l.* to 490*l.*

Portable circular saw bench, and saws :—

	in.	£	s.	£	£
Diameter of saw	30	2	17	16	28
Ditto	36	4	10	33	55
Ditto	42	6	0	39	66
Ditto	48	9	0	45	72

Horizontal steam engine, with vertical boiler: 2 h.-p.,

60*l.* to 74*l.*; 3 h.-p., 70*l.* to 90*l.*; 4 h.-p., 85*l.* to 105*l.*;
 5 h.-p., 100*l.* to 120*l.*; 6 h.-p., 114*l.* to 135*l.*; 8 h.-p.,
 140*l.* to 170*l.*; 10 h.-p., 170*l.* to 200*l.*; 12 h.-p., 190*l.*
 to 215*l.*; 15 h.-p. 225*l.* to 240*l.*

Vertical steam engine, single cylinder: 1 h.-p., 14*l.*

to 22*l.* 10*s.*; 1½ h.-p., 20*l.*; 2 h.-p., 20*l.* to 27*l.* 10*s.*;
 2½ h.-p., 27*l.* 10*s.* to 35*l.*; 3 h.-p., 25*l.* to 40*l.*; 4 h.-p.,
 30*l.* to 50*l.*; 5 h.-p., 40*l.* to 60*l.*; 6 h.-p., 45*l.* to 66*l.*;
 7 h.-p., 55*l.* to 65*l.*; 8 h.-p., 50*l.* to 83*l.*; 10 h.-p., 70*l.*
 to 97*l.*; 12 h.-p., 87*l.* to 110*l.*; 15 h.-p. 106*l.* to 190*l.*

Variable expansion gear, extra 4*l.* to 15*l.***Link reversing gear 3*l.* to 18*l.*****The same, with vertical boiler: 1 h.-p., 38*l.* to 56*l.*;**

1½ h.-p., 45*l.* to 60*l.*; 2 h.-p., 52*l.* to 73*l.*; 2½ h.-p., 60*l.*
 to 80*l.*; 3 h.-p., 67*l.* to 90*l.*; 4 h.-p., 80*l.* to 110*l.*;
 5 h.-p., 90*l.* to 130*l.*; 6 h.-p., 100*l.* to 145*l.*; 7 h.-p.,
 110*l.* to 150*l.*; 8 h.-p., 115*l.* to 180*l.*; 10 h.-p., 135*l.* to
 210*l.*; 12 h.-p., 195*l.* to 255*l.*; 15 h.-p. 225*l.* to 260*l.*

Pump, extra 3*l.* to 8*l.***Lagging boiler 2*l.* to 8*l.***

MACHINERY (GENERAL)—continued.

The same, mounted on wheels and made portable :

1 h.-p., 41*l.* to 56*l.*; 1½ h.-p., 49*l.* to 70*l.*; 2 h.-p., 57*l.*
to 72*l.*; 2½ h.-p., 67*l.* to 83*l.*; 3 h.-p., 72*l.* to 102*l.*;
4 h.-p., 85*l.* to 110*l.*; 5 h.-p., 96*l.* to 128*l.*; 6 h.-p., 108*l.*
to 165*l.*; 8 h.-p., 146*l.* to 202*l.*; 10 h.-p. 200*l.* to 233*l.*

Vertical steam engine, double cylinder : 6 h.-p., 68*l.*;
8 h.-p., 86*l.*; 10 h.-p., 106*l.*; 12 h.-p., 116*l.*; 16 h.-p.,
148*l.*; 20 h.-p., 172*l.*; 25 h.-p. 300*l.*

The same, with vertical boiler : 6 h.-p., 160*l.* to 170*l.*;
8 h.-p., 180*l.* to 200*l.*; 10 h.-p., 200*l.* to 230*l.*; 12 h.-p. 220*l.* to 265*l.*

Gas engines:—

The Otto : ½ h.-p., 60*l.*; 1 h.-p., 100*l.*; 2 h.-p., 135*l.*;
3½ h.-p., 170*l.*; 6 h.-p., 210*l.*; 8 h.-p., 250*l.*; 12 h.-p.,
300*l.*; 16 h.-p. 350*l.*

Water vessel, extra 30*s.* to 15*l.*

The Tangye : ½ h.-p., 60*l.*; 1 h.-p., 90*l.*; 2½ h.-p., 130*l.*;
4 h.-p. 160*l.*

Clerk's : 2 h.-p., 135*l.*; 4 h.-p., 175*l.*; 6 h.-p., 210*l.*;
8 h.-p., 250*l.*; 12 h.-p. 300*l.*

The Blisschop : 1 to 4 man power 25*l.* to 50*l.*

The Turner : 1½ to 2 man power, 30*l.* to 35*l.*; ½ h.-p.
to 1 h.-p. 50*l.* to 70*l.*

The Ord : 2 man power to 1 h.-p. 35*l.* to 67*l.* 10*s.*

Caloric engines : vertical, ½ h.-p., 62*l.* 10*s.*; 1 to 8 h.-p. 110*l.* to 260*l.*

Vertical or horizontal, 10 to 16 h.-p. 290*l.* to 360*l.*

Hot-air engines : ½ to 3½ h.-p. 35*l.* to 150*l.*

Compound engines : semi-fixed, 8 to 40 h.-p., 165*l.* to
570*l.*; semi-portable, 8 to 30 h.-p., 235*l.* to 300*l.*;
portable, 8 to 30 h.-p. 300*l.* to 330*l.*

Mortar mills, diam., 4 ft. to 9 ft. 32*l.* to 180*l.*

Portable combined vertical engine, boiler, and mortar
mill 165*l.*

Pulsometers : 900 to 3,000 gals. per hr., 10*l.* to 49*l.*;
mounted on vertical boiler 47*l.* to 132*l.*

Pipes for 40 ft. lift 2*l.* to 9*l.*

Ditto, 13,000 to 65,000 gals. per hr. 60*l.* to 211*l.*

Centrifugal pumps, 50 to 5,000 gals. per minute 8*l.* to 160*l.*

Ditto, with engines combined, 4 h.-p. to 20 h.-p. 170*l.* to 712*l.*

MACHINERY (GENERAL)—continued.

Cornish and Lancashire boilers, 4 h.-p. to 40 h.-p.	. 50 <i>l.</i> to 450 <i>l.</i>
Multitubular boilers, 8 to 15 h.-p.	. 40 <i>l.</i> to 130 <i>l.</i>
Sewing machines . . . . .	. 42 <i>s.</i> to 8 <i>l.</i>
Ditto, full cabinet	14 <i>l.</i> 14 <i>s.</i> to 21 <i>l.</i>
Kilting machines . . . . .	. 25 <i>s.</i> to 63 <i>s.</i>
Plaiting " . . . . .	. 80 <i>s.</i> to 50 <i>s.</i>
Knitting "	10 <i>l.</i> 10 <i>s.</i> to 32 <i>l.</i>
Ironing " . . . . .	. 35 <i>l.</i> to 50 <i>l.</i>
Air-gas box-irons, each . . . . .	. 20 <i>s.</i> to 30 <i>s.</i>
Ditto, ditto, fitted complete, each . . . . .	. 42 <i>s.</i> to 63 <i>s.</i>

MACHINERY (WOODWORKING).

The universal joiner, 225 <i>l.</i> ; band-saw apparatus, and other tools and fittings, 75 <i>l.</i> ; total	300 <i>l.</i>
The general joiner, 125 <i>l.</i> ; planing, &c. apparatus, and other tools and fittings, 50 <i>l.</i> ; total	175 <i>l.</i>
Four-cutter small moulding machine	85 <i>l.</i>
Planing and trying-up machine, 10 to 16 ft., 2 to 4 h.-p.	150 <i>l.</i> to 240 <i>l.</i>
For greater lengths, per ft. in length extra	4 <i>l.</i> 10 <i>s.</i>
Rack circular saw bench, 48 to 72 in., 30 to 40 ft.	200 <i>l.</i> to 290 <i>l.</i>
Greater lengths, per ft. in length extra	2 <i>l.</i> to 3 <i>l.</i>
Self-acting saw bench, 36 and 48 in. saw, 6 and 8 h.-p.	52 <i>l.</i> to 70 <i>l.</i>
Timber carriages, and 60 ft. double rail to ditto, extra	15 <i>l.</i>
Equilibrium deal frames, single feed	205 <i>l.</i> to 235 <i>l.</i>
Ditto, ditto, double feed, extra	20 <i>l.</i>
Fixed combined timber and deal frame, 25 ft. to 30 ft.	200 <i>l.</i> to 235 <i>l.</i>
Portable combined timber and deal frame, 25 ft. to 35 ft.	180 <i>l.</i> to 260 <i>l.</i>
For greater lengths, per ft. in length extra	1 <i>l.</i>
Fret-saw machine	35 <i>l.</i> to 60 <i>l.</i>
Band-saw machine	40 <i>l.</i> to 100 <i>l.</i>
Saw sharpening machine	25 <i>l.</i> to 28 <i>l.</i>
Hand-power band-saw machine	11 <i>l.</i>
Boring apparatus, extra	30 <i>s.</i>
Hand-power tree-feller, for trees 18 in. to 30 in. diameter, weight 3 to 4 cwt.	40 <i>l.</i> to 60 <i>l.</i>
Hand-power saw-bench	20 <i>l.</i> to 25 <i>l.</i>

MACHINERY (WOODWORKING)—continued.

Perin's saw blades, $\frac{1}{2}$ in. to $1\frac{1}{2}$ in., 12 to 24 ft., each	6s. 6d. to 27s
Ditto, ditto, 2 in. to 6 in. up to 50 ft. at per ft.	1s. 6d. to 4s. 6d.
Circular saws : 4 in. to 2 ft., 4s. 6d. to 48s. ; 3 to 4 ft.,	
6l. to 12l. ; 5 to 6 ft., 34l. to 65l. ; 6 to 7 ft.	65l. to 123l.
Mill webs gauge, 13, 14, 15, 3 ft. x 3 in. to 7 ft. x 8 in.,	
per dozen	74s. to 364s.
Plain saw bench, 18 to 48 in. diam.	20l. to 50l.
Joiners' bench, 18 to 36 in. diam.	30l. to 55l.
Tenoning &c. apparatus and tools and fittings extra	32l.
Cross-cut bench, for joiners and boxmakers	30l.
General joiner and combined moulding machine	115l.
Ditto, various extras and tools	27l.
Ditto, extra mortising and boring apparatus and tools	26l.
General joiner only	92l.
Ditto, extras and tools	28l.
Combined moulding, planing, and trying-up machine	
(9 to 12 ft.)	140l. to 250l.
Ditto, extra per ft. of length	10l. to 13l.
Tenoning machine	60l. to 90l.
Mortising machine	70l. to 105l.
Hand mortising machine	18l. to 26l.
Splint machine.	60l.
Wood lathes (10 to 12 ft.)	30l. to 42l.
Mitring machine	4l.
Grinding apparatus, 13l. to 16l. ; Water of Ayr stone	20l. to 25l.

MUSICAL INSTRUMENTS.

Guineas

Pianettes and piccolo pianofortes, in plain mahogany	
or black walnut case, 6 $\frac{1}{2}$ octaves	18 to 20
Pianinos and semi-cottage, 6 $\frac{1}{2}$ octvs., rosewood or wal-	
nut trichord treble	25 to 27
Cottage pianofortes, 7 octaves, rosewood case	32 to 35
Ditto " " walnut	35 to 38
English model cottage pianoforte, 7 octv. rosewd. case	38 to 45
Ditto " " " " walnut	43 to 50
Foreign " " " " rosew. "	45
Ditto " " " " walnut "	55

MUSICAL INSTRUMENTS—continued.**Guineas**

Oblique trichord cottage pianoforte, 7 octaves, rosewd. 50 ga.; walnut	60 to 65
Full cottage trichord pianoforte, 7 octaves, rosewood, 50 to 55 ga.; walnut	60 to 65
Trichord grand pianoforte, full compass, rosewd., 75 ga.; walnut	85
Boudoir grand pianoforte	120
Grand pianofortes, from	150 and upwards
American organs, from	35 to 110
Harmonium, 4 octaves, oak case	5
Ditto 5 " oak, 6 to 32 ga.; mahogany	8 to 12
Ditto 5 " rosewood or walnut	16 to 35
Boudoir harmonium, rosewood	35 to 55
Church model harmonium, oak	55
Concert model harmonium, rosewood or walnut	65
Church harmoniums	18 to 50
Ditto, ditto, 2 rows of keys	70
Drawing room and folding harmoniums	25 to 80
Travelling or portable harmoniums	6 to 12
Organ harmonium	180
Organ accordion, 5 ga.; with pedal stand	6
Music stools, from	42s. to 105s.
Ditto Canterburyies	73s. to 168s.
Harmonium chairs, imitation, 25s.; stools	7s. 6d.
Ditto, ditto, walnut, oak, or rosewood	63s.
Chamber organs	100l. to 300l.
Church organs, from	500l. to 2,000l.
Self-acting orchestrion	550l. to 1,150l.
Ditto enterpeon	80l. to 420l.
Ditto flute organ	130l. to 420l.
Spring "	40l. to 105l.
German handle organs	from 4l. 10s.
Portable organs	21l.
Self-acting organs and musical clocks	21l. to 105l.
Mechanical figure organs	2l.
Self-acting cottage pianoforte	180l.
Handle pianofortes	10l. to 40l.
Concertina, Anglo-German	30s.

MUSICAL INSTRUMENTS—continued.

Concertina, full compass, English, from	.	.	.	84s.
Musical snuff boxes	"	.	.	15s.
Ditto boxes	"	.	.	70s. to 21l.
Concert and octave flutes	"	.	.	21s. to 84s.
Flute flageolets, piccolos, &c.	"	.	.	21s. to 42s.
Clarionets and oboes	"	.	.	63s. to 84s.
Guitars	"	.	.	18s. to 50s.
Ditto, fancy work	"	.	.	5l. to 10l.
Banjos	"	.	.	10s. to 30s.
Violin bows	.	.	.	2s. 6d. to 10s.
Set of instruments for a brass band of 12	.	.	.	46l.
Ditto " " "	18	.	.	70l. to 90l.
Ditto " " "	21	.	.	80l. to 110l.
Single instruments: cornets, saxhorns, trombones, &c.				
each, from	.	.	.	60s. to 8l. 8s.
Ordinary stringed instruments:—				
Violins	.	.	.	1l. to 10l.
Violas	.	.	.	5l. to 10l.
Violincellos	.	.	.	5l. to 10l.
Double bass	.	.	.	10l. to 20l.
Best high-class instruments, of renowned makers,				
Cremona, Straduaris, &c. from 50 guineas to	.	.	.	200
Harps, single action	.	.	.	70 to 85l.
Ditto, double	"	.	.	100 to 125l.
Ditto, smaller sizes	.	.	.	10 to 40l.
Metronomes	.	.	.	17s. 6d. to 42s.

OPTICAL, MATHEMATICAL, AND PHILOSOPHICAL INSTRS.

Spectacles: steel frames, with case, 2s. 6d. to 5s. 6d.;				
coloured glasses	.	.	.	3s. 6d. to 4s. 6d.
Ditto, ditto, superior, with case	.	.	.	6s. 6d. to 18s. 6d.
Ditto, ditto, Brazilian pebbles	.	.	.	11s. 6d. to 28s. 6d.
Ditto, plated steel frames	.	.	.	10s. 6d. to 18s. 6d.
Ditto, ditto, Brazilian pebbles, extra	.	.	.	5s.
Ditto, silver, 10s. 6d. to 18s. 6d.; pebbles, extra	.	.	.	5s.
Ditto, gold, from	.	.	.	21s. to 84s.
Double eye-glasses: horn rims, 2s. 6d. to 4s. 6d.; tor-				
toiseshell, 5s. 6d. to 7s. 6d.; with springs, var.	.	.	.	6s. 6d. to 14s. 6d.

OPTICAL AND MATHEMATICAL INSTRS., &c.—*continued.*

Double eye-glasses, steel frames	6s. 6d. to 12s. 6d.
Ditto, plated	10s. 6d. to 27s. 6d.
Ditto, gold	50s. to 84s.
Ladies' hand cases, tortoiseshell and plated frames, pri. gift frames, or silver and gilt	7s. 6d. to 42s.
Ditto, gold	84s. to 144s.
Single eye-glasses, 1s. to 4s. 6d.; gold rim	7s. 6d. to 10s. 6d.
Ditto, with handle, 4s. 6d. to 12s. 6d.; gold	15s. 6d. to 30s.
Spherical tinted eye-preservers	8s. 6d. to 16s.
Eye-preservers, with wings	12s. 6d. to 21s.
Ditto, with gauze cups	15s. 6d. to 21s.
Eye shades	4s. 6d. to 12s. 6d.
Spectacle cases	6d. to 3s. 6d.
Chatelaine cases	2s. to 12s. 6d.
Magnifying glasses, German silver mounted, and ebony handles	1s. 9d. to 25s.
Tourists' reconnoitring and rifle telescopes	7s. 6d. to 42s.
Deerstalking and military telescopes, 20 in. to 36 in.	40s. to 120s.
Naval telescopes, 12 in. to 30 in.	15s. to 5l.
Superior telescopes, as above	5l. to 14l.
Achromatic telescopes, 12 in.	25s. to 63s.
Ditto, 24 in.	63s. to 84s.
Ditto, 36 „	126s.
Cases and slings for ditto	10s. 6d. to 25s.
Portable brass stands for ditto	21s. to 52s. 6d.
Day or night glass	84s.
Ditto, achromatic	115s.
Achromatic telescopes on pillar-and-claw stands:—	
80 inch, 2½ in. object glass	8l. 10s. to 12l. 12s.
Ditto, 2½ „ „	18l. 18s. to 31l. 10s.
36 inch, 2½ „ „	18l. to 21l.
Ditto, 2½ „ „	19l. to 24l.
Ditto, 3 „ „	24l. to 30l.
42 inch, 3 „ „	5l. 5s. to 34l.
45 inch, 2½ „ „	23l. to 31l. 10s.
Ditto, 3½ „ „	42l. to 68l.
Equatorial stand to ditto, extra	23l. to 70l.
Hand magnifiers, horn-mounted, single lens	1s. to 8s. 6d.

OPTICAL AND MATHEMATICAL INSTRS., &c.—*continued.*

Hand-magnifiers, horn-mounted, 2 and 3 lenses	2s. to 4s. 6d.
Ditto, tortoiseshell mounted	3s. 6d. to 10s. 6d.
Stanhope and Coddington lenses, ivory mounted, with case	3s. to 4s. 6d.
Ditto, German silver	3s. 6d. to 21s.
Small microscopes	4s. to 10s. 6d.
Botanic „	18s. to 25s.
Compound „ small	6s. 6d. to 70s.
Achromatic „	3l. 5s. to 10l. 10s.
Compound achromatic microscopes, with various eye-pieces, stages, and motions	10l. to 45l.
Binocular microscopes, with various stages and motions	10l. to 55l.
Ditto, finest, with all apparatus and fittings, to	150l.
Achromatic object glasses for microscopes, $3\frac{1}{2}$ to 1-20th in. focal length	30s. to 15l. 15s.
Photographic arrangement for microscopes	50s.
Microscopic objects, each, from	1s. to 1s. 6d.
Single opera glasses and perspective glasses in horn, tortoiseshell, ivory, papier maché, japanned metal, plated silver, and gold	7s. 6d. to 84s.
Double opera, or binocular glasses, as above	10s. 6d. to 90s.
Ditto achromatic ditto	2l. 2s. to 12l. 12s.
Binocular telescopes	7l. 7s. to 16l. 16s.
Barometers:—	
Best mountain	100s. to 252s.
Metal tripods for, 30s.; leather sling cases	21s. to 28s.
Best standard, 4 to 6 tenths	7l. to 40l.
Pediment mercurial column	9s. to 21l.
Wheel, or weather glasses	21s. to 9l. 15s.
Fitaroy's	50s. to 150s.
Marine.	2l. 10s. to 7l. 10s.
Chamber	1l. 10s. to 13l. 13s.
Aneroid, large size	40s. to 168s.
Ditto, watch size	45s. to 210s.
Ditto, portable, in case	80s. to 80s.
Stands for aneroid, marble and bronze, and plated	10s. 6d. to 110s.
Self-registering aneroid, and 8-day clock	80l.
Self-registering, and thermometer	2l. 2s. to 80l.

OPTICAL AND MATHEMATICAL INSTRS., &c.—*continued.*

Thermometers, common, from	1s. to 5s.
Ditto, superior and standard	6s. to 63s.
Slate sundials, 12-inch	21s. to 25s.
Stereoscopes:—	
Hand	1s. to 12s. 6d.
Box and comoramic lenses	2s. 6d. to 12s. 6d.
Stand for box	10s. 6d.
Achromatic, opera glass adjustment	21s. to 30s.
Revolving, with prismatic lenses: 50 slides, 40s. to 75s.; 100 slides	45s. to 105s.
Ditto, achromatic lenses: 1 to 3 dozen slides	50s. to 63s.
Large revolving, achromatic lenses, and rack fronts, 50 to 100 slides	4l. 10s. to 7l. 5s.
Pedestal revolving, achromatic lenses, and rack fronts, 200 to 400 slides	11l. 11s. to 15l. 15s.
Stereoscopic slides, glass, each	5s.
Ditto, cards, each	3d. to 1s.
Photographs and cartes de visite: each, 6d. to 2s.; per dozen	5s. 6d. to 10s. 6d.
Photographic apparatus, set, lens, camera, stand, &c., complete in box, up to 10×8 in. pictures	50s. to 12l. 10s.
Achromatic combination lenses	35s. to 6l. 10s.
Cameras	25s. to 10l. 10s.
Ditto stands	5s. to 24s.
Setchel or pocket cameras with walking stick tripod stand	5l. 5s. to 8l.
Cameras, double folding, 7×6 to 15×12 in.	90s. to 13l.
Leather cases to ditto, 30s. to 75s.; boxes ditto	12s. to 25s.
Double folding cameras, 16×18 to 30×30 in.	12l. 10s. to 36l.
Plain ditto, 7×6 to 22×20 in.	3l. to 15l.
Kinnear's cameras, 7×6 to 18×16 in.	95s. to 18l.
Portable „ 10×8 to 18×16 in.	12l. to 30l.
Sliding „ 5×4 to 24×24 in.	24s. to 29l.
Portrait „ 6 to 22 in. sq.	5l. 14s. to 30l.
Binocular „ for cartes de visite and stereographs	50s. to 105s.
Expanding „	5l.
Camera stands, superior to ditto	21s. to 5l.
Panoramic landscape lenses, cameras, and apparatus	22l. to 50l.

OPTICAL AND MATHEMATICAL INSTES., &c.—*continued.*

Common cameras	11s. 6d. to 30s.
Portrait lenses, French	16s. to 8l. 10s.
Ditto, English, compound, 1½ to 4½ in.	2l. 15s. to 28l.
Achromatic double combination lenses, with set of diaphragms, 1½ to 6 in.	5l. 15s. to 54l.
Carte de visite lenses, 1½ to 2½ in.	4l. 4s. to 11l. 10s.
Landscape lenses, 1½ to 8 in.	80s. to 32l.
Stereographic single lens, 1 to 1½ in.	28s. to 40s.
Ditto, a pair combined	85s.
Ditto, double lenses	3l. 8s. to 4l.
Stereoscopic lenses	40s.
Ditto portrait lenses, French, 3l.; English	5l. 10s.
Head rests, from	3s. 6d. to 52s.
Portrait and landscape photographic sets, with apparatus and chemicals complete	3l. to 86l.
Small boxes of scales and weights, from	2s. 6d. to 36s.
Balance, 14 in. beam (1,000 grains)	16l.
Ditto, ditto, best (500 grains)	18l. 18s.
Smaller sizes ditto, best construction	28s. to 12l. 12s.
Sets of weights in mahogany cases, grain and gramme	12s. to 42s.
Magic lanterns, small size, complete	7s. to 15s.
Ditto, larger size, in case	20s. to 70s.
Phantasmagoria lantern and apparatus, complete, in case	50s. to 150s.
Dissolving view apparatus, complete, in case	6l. to 20l.
Single slides, each, 6d. to 10s. 6d.; in cases, per dozen	6s. to 126s.
Chromatropes, each	7s. to 18s.
Oxycalcium lantern and apparatus	7l. 7s. to 15l.
Ditto, with microscope, extra	2l. 2s.
Oxycalcium dissolving view apparatus	12l. 13s. to 21l.
Ditto, with microscope, extra	31s. 6d.
Oxyhydrogen (or lime light) dissolving view apparatus, complete, 3½ to 9 in. condensing lenses	24l. to 85l.
Oxyhydrogen microscope, complete	15l. to 30l.
Screens, 8 ft. sq. 24s.; to 20 ft. sq.	6l. 6s.
Objects for microscope, each	2s. to 3s.
Theodolite, plain: 4 in. 12l.; 5 in. 14l.; 6 in. 16l.; 7 in.	19l.

OPTICAL AND MATHEMATICAL INSTRS., &c.—*continued.*

Theodolite, best, divided on silver, 8 tangent screws:	
4 in. 12 <i>l.</i> to 21 <i>l.</i> ; 4½ in. 19 <i>l.</i> 5 <i>s.</i> to 23 <i>l.</i> ; 5 in. 18 <i>l.</i> to 25 <i>l.</i> ; 6 in. 21 <i>l.</i> to 31 <i>l.</i> 10 <i>s.</i> ; 7 in.	27 <i>l.</i> to 35 <i>l.</i>
Ditto, with two telescopes, 6 and 7 in. extra	8 <i>l.</i> to 9 <i>l.</i>
Theodolite, best transit, divided on silver, no vertical circle: 4 in. 14 <i>l.</i> 18 <i>s.</i> to 18 <i>l.</i> 10 <i>s.</i> ; 4½ in. 17 <i>l.</i> to 19 <i>l.</i> 10 <i>s.</i> ; 5 in. 18 <i>l.</i> 10 <i>s.</i> to 22 <i>l.</i> 10 <i>s.</i> ; 6 in. 21 <i>l.</i> to 27 <i>l.</i> ; 7 in. 30 <i>l.</i>	15 <i>s.</i> to 32 <i>l.</i>
Transit theodolite, best, with silver horizontal and vertical circles: 4 in. 18 <i>l.</i> 10 <i>s.</i> to 22 <i>l.</i> ; 4½ in. 20 <i>l.</i> to 24 <i>l.</i> ; 5 in. 20 <i>l.</i> to 30 <i>l.</i> ; 6 in. 22 <i>l.</i> 10 <i>s.</i> to 36 <i>l.</i> 15 <i>s.</i> ; 7 in. 30 <i>l.</i> to 40 <i>l.</i> ; 8 in. 35 <i>l.</i> to 52 <i>l.</i> 10 <i>s.</i> ; 10 in. 65 <i>l.</i> ; 12 in. for horizontal angles only	45 <i>l.</i>
Wingate theodolite	20 <i>l.</i>
Everest theodolite, divided on silver: 4 in. 16 <i>l.</i> to 22 <i>l.</i> ; 5 in. 18 <i>l.</i> to 26 <i>l.</i> 5 <i>s.</i> ; 6 in. 23 <i>l.</i> to 32 <i>l.</i> 10 <i>s.</i> ; 7 in. 28 <i>l.</i> to 36 <i>l.</i> 15 <i>s.</i>	
Hookold's miners' transit theodolite	23 <i>l.</i> to 24 <i>l.</i>
Ditto, with supplementary telescope	28 <i>l.</i> to 30 <i>l.</i>
Theodolite level	23 <i>l.</i> to 31 <i>l.</i> 10 <i>s.</i>
Leather cases for theodolite boxes	20 <i>s.</i> to 30 <i>s.</i>
Cases for tripod legs: canvas, 15 <i>s.</i> ; leather	35 <i>s.</i>
Dumpy level	5 <i>l.</i> to 9 <i>l.</i>
Drainage levels, various, from	21 <i>s.</i> to 84 <i>s.</i>
10 in. portable dumpy level for drainage, with tripod stand and case	41 <i>l.</i> 10 <i>s.</i>
Gravatt's dumpy levels, 12 to 16 in.	10 <i>l.</i> to 17 <i>l.</i>
Ditto, large size and standard	22 <i>l.</i> to 42 <i>l.</i>
Y levels: 9 in. 9 <i>l.</i> 9 <i>s.</i> to 10 <i>l.</i> 10 <i>s.</i> ; 12 in. 10 <i>l.</i> 10 <i>s.</i> to 12 <i>l.</i> 12 <i>s.</i> ; 14 in. 11 <i>l.</i> 11 <i>s.</i> to 14 <i>l.</i> 14 <i>s.</i> ; 20 in. 17 <i>l.</i> 17 <i>s.</i> to 18 <i>l.</i> 18 <i>s.</i>	
Dumpy Y level, 12 to 20 in.	12 <i>l.</i> 10 <i>s.</i> to 25 <i>l.</i> 5 <i>s.</i>
Pocket levels, per in. 1 <i>s.</i> to 15 <i>d.</i> ; each	1 <i>s.</i> to 31 <i>s.</i> 6 <i>d.</i>
Hand, masons', builders', carpenters', and platelayers' levels	8 <i>s.</i> to 25 <i>s.</i>
Levelling staves, various kinds, 10 ft. to 17 ft.	17 <i>s.</i> to 84 <i>s.</i>
Plane table, 5 <i>l.</i> to 8 <i>l.</i> 8 <i>s.</i> ; with telescope	8 <i>l.</i> to 12 <i>l.</i>
Circumferentors, from	42 <i>s.</i> to 84 <i>s.</i>
Ditto, best, and Lean's dials, 4 in. to 6 in.	5 <i>l.</i> 10 <i>s.</i> to 18 <i>l.</i>
Miners' dials, 4 to 6 in.	5 <i>l.</i> to 18 <i>l.</i> 18 <i>s.</i>
Box or pocket sextants	45 <i>s.</i> to 130 <i>s.</i>

OPTICAL AND MATHEMATICAL INSTRS., &c.—*continued.*

Sextants, 4 to 8 in.	5l. 5s. to 23l.
Quadrants, ebony and brass	2l. 2s. to 7l. 7s.
Optical squares	12s. to 25s.
Cross staves, 4s. to 15s.; ditto, with compass and stand	24s. to 60s.
Ditto, cylindrical, with compass, and divided limb	2l. 2s. to 6l. 6s.
Drawing boards, 16 × 12 to 70 × 50 in.	1s. 6d. to 60s.
Gauging rules and rods, various	2s. 6d. to 25s.
Cattle gauge, 8s. 6d.; horse ditto	21s.
Globes, 12 to 18 in. in tripod frame, terrestrial and ce- lestial, per pair	8l. to 17l.
Ditto, 6 to 18 in. in frames, per pair	2l. to 9l.
Ditto, small, 1½ to 6 in. each	1s. to 10s.

OILS AND COLOURS.

Dry colours :—

Leads : White, per cwt.	35s.
Ditto, per lb.	5d.
Red, per cwt.	24s.
Ditto, per lb.	3d.
Orange, per cwt.	38s. to 45s.
Black “ ”	28s. to 36s.
Ditto (in papers), per cwt.	42s. to 56s.
Whiting per cwt.	1s. 6d. to 5s.
Paris white “	4s. to 6s.
Satin “ ”	5s. 6d. to 9s.
Dutch lead “	5s.
French chalk “	14s. to 18s.
Zinc white “	32s.
Flake “ ”	48s. to 60s.
Vegetable black, per barrel	5s. to 7s.
Mineral black, per cwt.	5s. to 16s.
Lamp “ ”	14s. to 18s.
Blue “ ”	10s. to 20s.
Ivory “ ”	10s. to 60s.
Drop “ ”	34s. to 60s.
Frankfort “ ”	40s. to 180s.
Yellow and orange chrome, per lb.	4d. to 15d.
Imperial yellow, per cwt.	10s. to 20s.

OILS AND COLOURS—continued.**Dry Colours—continued.**

Mineral and Chinese yellow, per cwt.	.	.	.	12s. to 30s.
Permanent yellow	"	.	.	20s. to 60s.
Ochre, various, English	"	.	.	6s.
Ditto " Italian	"	.	.	40s.
Indian red, per lb.	.	.	.	2d. to 8d.
Vermilion and crimson, per lb.	.	.	.	3s. to 4s.
Carmine, per oz.	.	.	.	2s. to 4s.
Venetian and other reds, per cwt.	.	.	.	7s. to 84s.
Ultramarine per lb.	.	.	.	6d. to 12s.
Indigo	"	.	.	3s. 3d. to 6s.
Prussian and other blues	"	.	.	1s. 6d. to 3s.
Cobalt, verditer, &c., per cwt.	.	.	.	18s. to 112s.
Emerald and navy green, per lb.	.	.	.	7d. to 1s.
Mineral green	"	.	.	1s. 8d. to 2s. 6d.
Verditer and other greens per cwt.	.	.	.	12s. to 56s.
Bistre and ochreous brown	"	.	.	84s. to 120s.
Spanish and umber	"	.	.	4s. 6d. to 24s.
Vandyke, sienna, &c.	"	.	.	10s. to 70s.
Crimson, scarlet, and other lakes, per lb.	.	.	.	1s. to 50s.
Brown, pink, and others, per cwt.	.	.	.	5s. 6d. to 45s.

Colours ground in oil :—

White lead, common per cwt.	.	.	.	26s.
Ditto, superior	"	.	.	28s. to 34s.
Ditto, genuine	"	.	.	36s.
Zinc white	"	.	.	32s.
Red lead	"	.	.	36s.
Chrome yellow	"	.	.	36s. to 84s.
Ochre and yellows	"	.	.	16s. to 56s.
Stone colour	"	.	.	20s. to 36s.
Venetian and Indian red	"	.	.	16s. to 65s.
Blues, common	"	.	.	18s. to 28s.
Prussian blue per lb.	.	.	.	1s. to 2s. 6d.
Emerald and navy green	"	.	.	6d. to 1s.
Varnish green	"	.	.	1s. 6d. to 1s. 9d.
Bronze and other greens per cwt.	.	.	.	18s. to 48s.
Brown	"	.	.	18s. to 22s.
Umber and vandyke brown	"	.	.	18s. to 45s.

OILS AND COLOURS—*continued.*Colours ground in oil—*continued.*

Sienna	per cwt.	.	.	.	.	.	.	56s. to 84s.
Lead colour	"	.	.	.	.	.	.	18s. to 36s.
Lamp black	"	.	.	.	.	.	.	30s. to 36s.
Ivory	"	.	.	.	.	.	.	66s. to 75s.
Black	"	.	.	.	.	.	.	18s. to 24s.
Paints in jars: red, green, blue, yellow, and black,								
per lb.	.	.	.	.	.	.	.	3d.
Vermillion signal paint, per lb.	.	.	.	.	.	.	.	1s. 3d. to 2s. 3d.
Green paint for ships, engines, and locomotives, per								
cwt.	.	.	.	.	.	.	.	84s.
Brown paint for railway waggons, per cwt.	.	.	.	.	.	.	.	28s.
White zinc paint	"	.	.	.	.	.	.	20s. to 30s.
Anti-corrosive paint	"	.	.	.	.	.	.	20s. to 42s.
Metallic-oxide paints	"	.	.	.	.	.	.	14s. to 24s.
Magnetic	"	.	.	.	.	.	.	14s. to 36s.
Metallic paint, per gal.	.	.	.	.	.	.	.	3s. to 4s. 6d.
Ditto varnish	"	.	.	.	.	.	.	2s. 6d.
Water colours, per lb.	.	.	.	.	.	.	.	6d. to 9d.

Driers :—

Patent	per cwt.	.	.	.	.	.	.	16s. to 28s.
Litharge	"	.	.	.	.	.	.	26s. to 34s.
Sugar of lead	"	.	.	.	.	.	.	44s. to 56s.
Zinc	"	.	.	.	.	.	.	26s. to 32s.
Fluid, per gal.	.	.	.	.	.	.	.	5s. 6d. to 6s. 6d.
Linseed oil	per cwt.	.	.	.	.	.	.	35s.
Ditto, boiled or refined	"	.	.	.	.	.	.	40s.
Refined colza oil, per gal.	.	.	.	.	.	.	.	5s.
Fine engine oil	"	.	.	.	.	.	.	8s.
Turpentine	per cwt.	.	.	.	.	.	.	35s.
Axle grease and tallow	"	.	.	.	.	.	.	10s. to 34s.

Varnish :—

White copal	per gal.	.	.	.	.	.	.	16s. to 26s.
Common copal	"	.	.	.	.	.	.	9s. 6d. to 13s.
Oak	"	.	.	.	.	.	.	9s. 6d. to 12s.
Mixing	"	.	.	.	.	.	.	9s. 6d. to 20s.
Furniture	"	.	.	.	.	.	.	15s. to 16s.
French polish	"	.	.	.	.	.	.	10s.

OILS AND COLOURS—continued.

Varnish—continued.

Hard spirit, white, and brown, per gal.	. . .	7s. 6d. to 10s.
Crystal paper	" . . .	9s. 6d. to 12s.
Turpentine	" . . .	5s.
Black lacquer	" . . .	5s. 6d. to 9s.
Black tar	" . . .	5s. 6d.
Pontypool	" . . .	9s.
Brunswick black	" . . .	5s. to 9s.
Goldsize	" . . .	9s. 6d. to 12s.
Black japan	" . . .	12s. to 16s.
Pine and black varnish	" . . .	1s. 6d. to 2s.
Waterproof mixtures for tarpaulins, per cwt. 36s. to 48s.;		
per gallon		6s.
Methylated finish, per gallon	. . . . .	5s. 6d.
Patent knotting	"	10s. to 12s.
Ditto paint corrosive	"	6s.
Oak stain	"	10s.
Patent filling-up powder, per gallon	. . . . .	40s.
Black varnish	"	1s. to 2s. 6d.
Linseed oil putty, per cwt.	. . . . .	8s. to 9s. 6d.
Rosin	"	14s. to 20s.
Pitch	"	12s. to 22s.
Mineral pitch, per barrel	. . . . .	7s.
Stockholm tar	"	21s.
Coal tar	"	8s.
Mineral naphtha, per cwt.	. . . . .	3s.
Rottenstone	"	10s.
Pumice stone	"	28s. to 56s.
Gold leaf, per 1,000	. . . . .	52s. to 56s.
Ditto bronze, per lb.	. . . . .	20s.
Cotton waste, per cwt.	. . . . .	25s. to 45s.
Founders' dust	"	7s.
Charcoal powder	"	5s.
Double size, per firkin	. . . . .	3s.
Patent size, per cwt.	. . . . .	24s.
Gline	"	48s. to 75s.
Mexican black lead, per cwt.	. . . . .	28s. to 32s.
Yellow soap	"	38s. to 60s.

OILS AND COLOURS—*continued.*

Soft soap, per firkin	16s.
Alum, per cwt.	9s. to 10s.
Beeswax, per lb.	1s. 9d.
Borax, per cwt.	84s.
Brimstone „	14s. to 16s.
Copperas, green, per cwt.	5s.
Ditto white „	16s.
Epsom salts per cwt. cask	12s.
Gum arabic, per cwt. from	58s.
Ditto picked, per lb.	1s. 3d.
Ditto shellac „	2s.
Logwood, per cwt.	11s. to 16s.
Manganese, powdered, per cwt.	9s.
Naphtha, per gallon	5s. 6d.
Prussiate of potash, per lb.	1s. 3d.
Sal ammoniac, per cwt.	56s.
Saltpetre, refined „	36s.
Soda crystals, 3 to 5 cwt. casks	6s. to 10s.
Ditto bicarbonate, per cwt.	28s.
Sugar of lead „	56s.
Sulphate of copper „	42s.
Lead in sheets and pipes, per cwt.	22s. and 22s. 6d.
Ditto ore „	24s.
Ditto shot in 28 lb. bags „	26s.
Ditto pumpwork „	28s.
Tin, per lb.	14d.
Solder „	9d.

STATIONERY.

Account books, ruled to order, and bound extra :

	3 qrs. to 10 qrs.
Half-bound calf, or red basil, cloth sides, lettered :	288 pp. to 960 pp.
Fcap. brd. fol. $12\frac{1}{2} \times 8$ in., long fol. $15\frac{1}{2} \times 6$ in.	s. d. s. d.
Demy „ $14\frac{1}{2} \times 9\frac{1}{2}$ „ $18 \times 7\frac{1}{2}$.	10 0 to 21 0
Medium „ $16 \times 10\frac{1}{2}$ „ 20×8 .	14 6 „ 31 0
Royal „ 18×11	18 6 „ 40 0
Imperial „ $20\frac{1}{2} \times 14\frac{1}{2}$	22 6 „ 48 0
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Fcap. 14 6 to 28 6

Demy 19 6 „ 37 6

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Demy 25 6 „ 43 0

Medium 31 6 „ 56 0

Royal 41 0 „ 73 0

Imperial 59 0 „ 112 0

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Loose basil cover „ „ . . . 4s. to 12s. 6d.

Alphabet „ „ . . . 9d. to 2s. 3d.

Loose alphabet „ „ . . . 2s. to 12s.

Account books, ledgers, cash, day, journals, &c. :

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Demy „ 4 to 8 qrs. . . . 27s. to 36s.

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	Note	Letter
Machine-made, posts, per ream	2s. to 11s. 6d.	4s. to 23s.
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Hand-made, bank and commercial posts, per ream	8s. to 9s. 6d.	16s. to 24s.
Machine-made, copys or drafts, per ream	4to 8s. 9d. to 11s. 6d.	Folio 9s. 6d. to 23s.
Hand-made, copys or drafts, per ream	11s. 6d. to 13s. 6d.	23s. to 27s.
Machine-made, fcps., per ream	.	5s. to 23s.
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Demy " "	23s. 6d.	36s. 6d. to 42s. 6d.
Medium " "		54s. to 60s.

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Brown paper, continuous, 30 in. to 60 in. wide,

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Envelopes, adhesive and embossed plain, per M. note

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Embossing presses, lever, 10s. to 48s. ; with die, &c. 21s. to 70s.

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STATIONERY—continued.

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Stands and fitting to copying presses, each	82s. to 112s.
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Manifold letter writers "	7s. 6d. to 18s.
Ditto, copying books "	1s. 6d. to 10s.
Inkstands, walnut and blackwood : single, 2s. to 23s. 6d. ;	
double	4s. 6d. to 63s.
Ditto, metal and glass	1s. to 7s. 6d.
Portable travelling inkstands	6d. to 4s.
Writing ink, per gallon, 5s. ; copying do.	10s.
Coloured inks, per bottle	6d. to 3s.
Letter balances and weights, each	5s. to 30s.
Ditto clips and files "	1s. to 2s. 6d.
Ditto cages "	3s. to 7s. 6d.
Ditto baskets "	2s. 9d. to 7s. 6d.
Waste paper baskets "	1s. to 2s.
Office alarms "	3s. to 4s. 6d.
Open stationery cases "	2s. 3d. to 25s.
Closed " "	22s. 6d. to 35s.
Ditto " fittings, add "	12s. 6d. to 25s.
Stationery cabinets, each, from 22s. 6d. to 105s. ; with	
fittings	34s. 6d. to 135s.
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Ditto deed boxes "	10s. to 38s.
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Ditto, leather cover, extra "	18s. to 22s. 6d.
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Ditto, ditto, leather cover, extra "	18s. to 24s.
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Bill cases "	1s. 6d. to 30s.
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STATIONERY—continued.

Indicators and date cases, each	1s. to 8s. 6d.
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Outside measure, 14×10×10 in. ; inside, 9×5×5½ in. ea. 8l. 15s.

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Wrought-iron fire proof safes :— Second Quality. Best Quality.

Single door, each 6l. 10s. to 36l. 13l. 10s. to 64l.

Double doors „ 20l. to 64l. 27l. to 95l.

(Outside measure from 20×16×16 in. to 72×50×28 in.).

TRUNKS, PORTMANTEAUS, DESKS, DRESSING CASES, &c.**Ladies' waterproof travelling trunk : 30×16×12 in.**

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Travelling baths 34s. to 52s.

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Ladies' hand bags, &c. 10s. 6d. to 24s.

Waterproof haversacks 8s. 6d. to 32s.

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Ditto, silver tops and cups 70s. to 85s.

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TRUNKS, DESKS, &c.—continued.

Carriage baskets, and feet warmers	6s. to 18s.
Writing desks, ladies', rosewood, &c. . . .	6s. to 6l.
Ditto, gentlemen's, mahogany, &c. . . .	10s. to 90s.
Despatch boxes, superior, with stationery and fittings	8l. to 31l.
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Ladies' travelling handbags for needlework, dressing, writing, &c.	25s. to 13l.
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Ditto, silver and gilt tops, &c.	20l. to 100l.
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Ditto, wedding do.	35l.
Gentlemen's dressing cases, and brush cases, &c. .	14s. to 15l.
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Ditto, ladies'	12s. 6d. to 30s.
Cases of sets of scissors	5s. 6d. to 40s.
Ladies' workboxes, and fittings	13s. to 60s.
Russia leather pocket books, 3s. 6d. to 11s. ; with cutlery	13s. to 17s.
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Ditto, and card-case, &c.	8s. 6d. to 22s. 6d.
Liqueur cases, 2 to 4 bottles : pints, 45s. to 95s. ; quarts	55s. to 115s.
Davenportes	18l. 18s.
Tea caddies	18s. to 2l.
Toilet cases	10s. to 70s.
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Ladies' companions and work baskets	10s. to 50s.
Glove and handkerchief boxes	12s. to 24s.

WATCHES, CLOCKS, AND JEWELLERY.

Crystal case watches, 21s. to 30s. ; keyless	42s. to 61s.
Silver Geneva watches (horizontal)	2l. 15s. to 5l. 10s.

WATCHES, CLOCKS, AND JEWELLERY—*continued.*

Silver lever watches, enamelled dial, and engine-turned case, open-face, and hunting	3 <i>l.</i> 8 <i>s.</i> to 16 <i>l.</i> 16 <i>s.</i>
Silver duplex watches	17 <i>l.</i> 17 <i>s.</i> to 25 <i>l.</i> 4 <i>s.</i>
Gold horizontal watches, ladies'	5 <i>l.</i> to 17 <i>l.</i> 10 <i>s.</i>
If jewelled cases, from	17 <i>l.</i> 10 <i>s.</i> to 40 <i>l.</i>
Ditto, gentlemen's	6 <i>l.</i> 10 <i>s.</i> to 15 <i>l.</i> 10 <i>s.</i>
Gold lever watches, ladies'	8 <i>l.</i> 8 <i>s.</i> to 23 <i>l.</i> 2 <i>s.</i>
Ditto, gentlemen's	8 <i>l.</i> to 28 <i>l.</i> 7 <i>s.</i>
Gold duplex watches	29 <i>l.</i> 8 <i>s.</i> to 47 <i>l.</i> 5 <i>s.</i>
Ladies' gold keyless watches	10 <i>l.</i> 10 <i>s.</i> to 28 <i>l.</i>
Ditto repeaters	80 <i>l.</i> to 75 <i>l.</i>
Gentlemen's gold keyless watches	10 <i>l.</i> 10 <i>s.</i> to 40 <i>l.</i>
Ditto silver " "	5 <i>l.</i> 5 <i>s.</i> to 25 <i>l.</i>
Ditto gold repeaters	31 <i>l.</i> 10 <i>s.</i> to 150 <i>l.</i>
Ditto half chronometers	21 <i>l.</i> to 40 <i>l.</i>
Ditto chronometers	58 <i>l.</i> to 63 <i>l.</i> and upwards.
Second-hand watches, silver, from 40 <i>s.</i> ; gold, from	80 <i>s.</i>
Silver half chronometer watches	15 to 26 guineas.
Marine chronometers, from	30 <i>l.</i> to 45 <i>l.</i>
Gold guard chains, various, from 78 <i>s.</i> to 17 <i>l.</i> 10 <i>s.</i> ; or, per oz.	126 <i>s.</i>
Ditto Albert guard chains, from	50 <i>s.</i> to 12 <i>l.</i> 12 <i>s.</i>
Leontine or brooch chains "	8 <i>l.</i> to 10 <i>l.</i> 10 <i>s.</i>
American clocks, 80 hours, 7 <i>s.</i> ; striking	20 <i>s.</i>
Ditto, 8-day, silent, 25 <i>s.</i> to 27 <i>s.</i> 6 <i>d.</i> ; striking	25 <i>s.</i> to 38 <i>s.</i>
Thirty-hour lever dial	16 <i>s.</i> to 20 <i>s.</i>
Eight-day dial for house, office, &c.	21 <i>s.</i> to 17 <i>l.</i>
Ditto chiming quarters	20 <i>l.</i> to 30 <i>l.</i>
Eight-day clock, brass circular, 8 <i>s.</i> 6 <i>d.</i> to 15 <i>s.</i> 6 <i>d.</i> ;	
alarum ditto	18 <i>s.</i> to 27 <i>s.</i>
Ditto wooden case, various	21 <i>s.</i> to 27 <i>s.</i>
Ditto, black marble	55 <i>s.</i> to 70 <i>s.</i>
Fifteen-day clock, wooden case, silent	25 <i>s.</i> to 45 <i>s.</i>
Ditto, ditto, striking	45 <i>s.</i> to 145 <i>s.</i>
Ditto, marble case, silent	65 <i>s.</i> to 75 <i>s.</i>
Ditto, ditto, striking	75 <i>s.</i> to 15 <i>l.</i>
Dining room and library clocks, in marble, plain or inlaid, and with bronze figures, &c.: silent, 3 <i>l.</i> ; striking	4 <i>l.</i> to 30 <i>l.</i>

WATCHES, CLOCKS, AND JEWELLERY—continued.

Drawing-room and boudoir clocks, ormoulu and porcelain	8 <i>l.</i> to 60 <i>l.</i>
Candelabra, <i>en suite</i>	7 <i>l.</i> to 55 <i>l.</i>
Vases and tazzas, <i>en suite</i> , from	3 <i>l.</i> to 10 <i>l.</i>
Ormoulu regulators, plate-glass frames	9 <i>l.</i> to 17 <i>l.</i>
Carriage clocks, ormoulu and plate glass	5 <i>l.</i> to 22 <i>l.</i>
Night clocks	30 <i>s.</i> to 45 <i>s.</i>
Bronze statuettes, various, from	5 <i>l.</i> upwards.
Ditto, candelabra, tazza, bout de table, ewers and flower vases, from	3 <i>l.</i> upwards.
Bronze groups, for cabinets, from 1 <i>l.</i> ; for clocks, from	3 <i>l.</i> upwards.
Gold brooches, various	25 <i>s.</i> to 9 <i>l.</i> 10 <i>s.</i>
Ditto, with precious stones, various	4 <i>l.</i> 4 <i>s.</i> to 21 <i>l.</i>
Diamond cross, 16 <i>l.</i> to 100 <i>l.</i> ; star	25 <i>l.</i> to 80 <i>l.</i>
Diamond heart, 58 <i>l.</i> to 120 <i>l.</i> ; Maltese cross	50 <i>l.</i> to 100 <i>l.</i>
Ditto bird, 80 <i>l.</i> to 150 <i>l.</i> ; butterfly	50 <i>l.</i> to 100 <i>l.</i>
Ditto bracelet, gold bands, 125 <i>l.</i> to 350 <i>l.</i> ; tiara	250 <i>l.</i> to 500 <i>l.</i>
Ditto earrings, 80 <i>l.</i> to 150 <i>l.</i> ; lockets	12 <i>l.</i> to 180 <i>l.</i> and upwards.
Ditto brilliant half hoop rings	7 <i>l.</i> to 250 <i>l.</i>
Single ditto, ditto	5 <i>l.</i> to 100 <i>l.</i>
Brilliant suites, necklace, earrings, and brooch	550 <i>l.</i> to 1,200 <i>l.</i>
Set of 3 brilliant studs	8 <i>l.</i> to 50 <i>l.</i>
Gold bracelets	4 <i>l.</i> 10 <i>s.</i> to 36 <i>l.</i>
Ditto, with precious stones	5 <i>l.</i> 10 <i>s.</i> to 200 <i>l.</i>
Gold lockets	18 <i>s.</i> to 11 <i>l.</i> 14 <i>s.</i>
Ditto, with precious stones	2 <i>l.</i> to 50 <i>l.</i>
Gold earrings, per pair	15 <i>s.</i> to 140 <i>s.</i>
Ditto, with precious stones	3 <i>l.</i> to 50 <i>l.</i>
Gold necklaces	2 <i>l.</i> to 50 <i>l.</i>
Ditto, with precious stones, from	20 <i>l.</i> upwards.
Gold suites, necklace and earrings	10 <i>l.</i> 10 <i>s.</i>
Ditto bracelet, brooch, and earrings	10 <i>l.</i> 10 <i>s.</i>
Ditto full suites, bracelet, brooch, necklace, and earrings	30 <i>l.</i>
Ditto head ornament, necklace, locket, and earrings	28 <i>l.</i> 10 <i>s.</i>
Ditto sleeve links, studs, and collar studs, in case	5 <i>l.</i>
Ditto breastpins, from	1 <i>l.</i> to 5 <i>l.</i>
Ditto, ditto, with precious stones	25 <i>s.</i> to 25 <i>l.</i>
Single pearl studs, set of 3, from	5 <i>l.</i> to 50 <i>l.</i>
" " " " " "	10 <i>l.</i> to 30 <i>l.</i>

WATCHES, CLOCKS, AND JEWELLERY—*continued*.

Coral or turquoise and diamond studs, set of 3, from	10l. to 30l.
Rings, precious stones, from	1l. to 10l.
Ditto, ditto, and brilliants, from	4l. to 70l.
Ditto, half hoop	30l. to 67l.
Ditto, serpent	3l. to 20l.
Ditto, gipsy	3l. to 10l.
Ditto, signet	2l. to 6l.
Wedding rings and keepers	10s. 6d. to 32s.
Gold solitaires	3l. to 10l.
Ditto sleeve links, 50s. to 6l. ; with jewels	10l. to 50l.
Ditto seal charms	2l. to 6l.
Ditto shirt studs, per set of 3	22s. to 30s.
Ditto " " with precious stones	22s. to 50l.
Silver card cases	45s. to 90s.
Ditto snuff boxes	30s. to 10l.
Ditto cigar cases	70s. to 150s.
Gold snuff boxes	15l. to 36l.
Mourning rings, 21s. to 10l. 10s. ; brooches	27s. to 8l.

WINES AND SPIRITS.

Bordeaux wines, per hhd. of 45 gals., 22½ dozen bottles	10l. to 95l.	
Xeres, per quarter cask, 27 gals.	10l. 10s. to 27l. 17s.	
Port	15l. to 30l.	
Port, per dozen, 24s. to 96s.; superior old	100s. to 250s.	
Sherry	24s. to 54s.; superior	60s. to 84s.
Clarets	12s. to 40s.;	42s. to 96s.
Burgundy	36s. to 54s.;	60s. to 84s.
Grave and Chablis, per dozen, 20s. to 30s.; superior	40s. to 60s.	
Marsala	21s. to 30s.; Tarragona	17s. to 20s.
Manzanilla	80s. to 36s.; Maçon	14s. to 30s.
Hock and Moselle	24s. to 36s.; superior	48s. to 120s.
Ditto, sparkling		42s. to 54s.
Champagne	27s. to 48s.; superior	50s. to 96s.
Sillery Magnums	96s.; quarts, 50s.; pints	26s.
Sauterne, per dozen, 25s. to 36s.; Cape		20s. to 25s.
Hungarian, and other red and white wines, per dozen		18s. to 48s.
Brandy, pale or brown, per gal.		18s. to 31s.
Whiskey, Scotch or Irish		17s. to 22s.

WINES AND SPIRITS—continued.

Gin,	per gal.	. . . . .	. .	10s. to 15s.
Rum, Jamaica	"	. . . . .	. .	13s. to 17s.
Ditto			per dozen	. 23s. to 36s.
Brandy, Martell or Hennessy, pale or brown	"			. 36s. to 66s.
Old pale brandy	"			. 48s. to 120s.
Whiskey	"			. 35s. to 42s.
Hollands	"			. 36s. to 40s.
Gin	"			. 21s. to 30s.
Selters and other mineral waters	"			. 5s. to 6s.
English seltzer, &c.	"			. 3s. to 4s.
Bottled pale ale and stout, per dozen, quarts	.			. 4s. 6d. to 6s.
Ditto, ditto, per dozen, imperial pints	. . . . .			2s. 6d. to 4s. 6d.

IV.

MISCELLANEOUS NOTES

ON

AUCTIONS, INVENTORIES, MENSURATION,

WEIGHTS AND MEASURES.

**MISCELLANEOUS NOTES ON AUCTIONS,
INVENTORIES, MENSURATION,
WEIGHTS AND MEASURES.**

INVENTORIES.

IN all cases where the whole contents of a residence, of the nature of personal effects, are transferred from one person to another, permanently or temporarily, it is important and essential that a correct list or Inventory of the articles should be prepared, whether it be for probate valuations, as in case of death, for private sales by valuation, sales by public auction, or finally in the case of the tenancy and letting of furnished houses.

In making and preparing this Inventory, care should be taken to draw it up systematically upon some simple and definite principle, so that it may be complete, clear, and symmetrical, instead of confused, intricate, and incomplete, as are many so-called Inventories. It makes no difference what method be adopted, whether by commencing at the top or the bottom of the house, in or out of doors: but it is customary to commence with the rooms of the uppermost floor, taking them *seriatim*, and so continuing throughout each floor consecutively, finishing

with the kitchen, yard, and offices; and then the garden, outhouses, and stables, if any. The rooms should be numbered and described correctly to correspond, and the list of articles in each separate room should be finished, and made complete in every detail, before any other room is dealt with. As regards staircases, there are two methods of treating them—either to take the flights and landings with and between the corresponding floors, or to leave them to the last (inside the house) and take the staircase as a whole, together with the hall or groundfloor passage.

In small and ordinary houses, the latter plan may be found best and most convenient, but in large dwelling-houses, mansions, &c., it will be best, or even absolutely necessary, to subdivide the same according to the floors, &c., especially as there may be several corridors, detached or communicating, front and back stairs, and these may be separated by doors, like rooms.

In making out the lists in detail of the furniture and articles in each room, some system should be adopted throughout, such as to commence with the fixtures, ranges and grates, Venetian blinds, &c., then the carpets, bedsteads and hangings, beds and bedding; the larger articles of furniture—wardrobes, chests of drawers, washstands and toilet services, dressing tables, chairs, couches, and tables: finally the smaller articles, as dressing-glasses, mirrors, bidets, night chairs and commodes, ottomans and footstools, window fittings, curtains, roller blinds, &c., engravings, pictures, and books.

The latter, as also plate, china, and glass, if any, may be classed together under suitable heads, if sufficiently

numerous and valuable : and the same rule will apply to all specialities, such as curiosities, *vertu*, &c. &c.

It is necessary to measure and take note of the dimensions of all mirrors and looking-glasses, all bedsteads, hangings or furniture, and bedding, of the length, number and size of breadths, of all curtains, carpets, and druggets, for their superficial contents in yards, also the number of pieces of china, glass, &c., and to note the make, shape, materials, and quality of the different articles of furniture and household use : finally, to observe and record their existing condition, whether complete or incomplete, perfect or imperfect, as all damages and injuries, broken window-panes, locks or keys missing, and the like, should be faithfully noted and described.

The Inventory, when complete, should be copied at least once, so as to be in duplicate.

In house-agency business, the letting of furnished houses requires that the above duty should be gone through at every change of occupation, a duplicate Inventory being prepared and given over with the property. Again, upon the determination of a tenancy, the Inventory must be gone through, and the articles compared therewith, all deficiencies, damages, and injuries being carefully enumerated, so that the same may be paid for or made good, reasonable wear and tear alone excepted,—an account and claim for the same being made and presented at once.

AUCTIONEERS' COMMISSION.

The following is the statute scale of charges on sales by auction of estates in bankruptcy cases : viz. 5*l.* per cent.

on the first 300*l.*; afterwards, up to 1,000*l.*, 2½*l.* per cent.; 1*l.* per cent. up to 5,000*l.*; and 10*s.* per cent. from 5,000*l.* upwards, except in small cases in county courts, where the rate from 300*l.* to 100*l.* is 2 per cent. Half the above, if sold by valuation, or bought in and afterwards sold by private contract, by negotiation of the auctioneer. If not sold, expenses to be charged, and fee at discretion of taxing officer.

The following is an example of the customary professional charges, all expenses of advertisements, printing, surveys and disbursements, &c., being charged :

5 per cent. on auction sales of personal property and effects, household furniture, &c.

2½ per cent. on sales by auction or private contract of estates, less than 1,000*l.* value.

1½ per cent. on sales by auction or private contract of estates, above 1,000*l.* value.

2½ per cent. for valuations, estimates of household furniture and personal effects, for probate, sale, or fire claims; for compensation valuations; for the general management of houses and estates, and the collection of rents or annual rent; and on the first year's rent for the letting of estates and houses.

1 per cent. for mortgage valuations, less than 1,000*l.* value.

10*s.* per cent. for mortgage valuations, over 1,000*l.* value.

5 per cent. for valuation and specification of waste, dilapidations, &c.

Special charges made, for :

Notice and specification of claim	
for dilapidations	2 to 5 guineas

Survey and report on condition and repairs of property	1 to 4 guineas
Schedule or Inventory of furniture and fixtures	1 to 4 „
Estimates of annual value of house property	1 to 2 „
Another scale :—	

*The usual commission on the letting of furnished houses, &c., is 5 per cent. on the first 100*l.*; 2½ per cent. from 100*l.* to 1,000*l.*; 1 per cent. above to 5,000*l.*—the same for the whole term. On unfurnished houses: 5 per cent. on one year's rent, 2½ per cent. on the premium paid, if on lease for 7 years, or on 2 years' rental.*

Sales by private contract of houses and property.—Five per cent. on 100*l.*; 2½ per cent. 100*l.* to 5,000*l.*; 1 per cent. above 5,000*l.*

On the *valuation* of house property for probate, 1 per cent. up to 1,000*l.* value; above 1,000*l.*, 10*s.* per cent.

Commission is chargeable in all cases where the information has been received and communicated, resulting in completed negotiations; and all travelling expenses and disbursements for advertisements, &c. must be added.

Valuations :—Agreements in duplicate, 20*s.*: Inventory 1*l.* 1*s.*; if large and extensive, 2*l.* 2*s.* and upwards, or at special rates, as may be arranged.

Agreements, valuations, and appraisements must be stamped.

Notes on the Laws relating to Auctions.

An auctioneer must, under penalty of 100*l.*, take out a 10*l.* license, and may act as an appraiser, and value and

the particulars and conditions should be drawn up in concert with the solicitors engaged (if any), or at least the draft should be submitted to them. In many cases the particulars are prepared for the auctioneer by the solicitors, advantageously where there are questions of title, user, easement, &c., &c., or other special obligations or privileges attaching to the premises.

Clauses which are essential, and which should not be omitted from the conditions of sale, are those relating to the biddings; the amount or advance at each bid; the retraction of the same; disputes between two or more bidders; the reserve biddings, and right of the vendor to bid once for each lot; the payment of deposit and purchase money; the delivery and removal of the lots, and the conveyance of the property, or otherwise completion of the sale and contract.

As to the actual sale by auction, it may be noted that the auctioneer's duty is to obtain the best price for the lot or property that it is worth, and he may not sell for a less price than, or in a different way to, that assigned in his instructions. His duty, being personal, cannot be transferred, so that no clerk or other person can act, to sell for him, without express authorisation. The true and full Christian and surname of the auctioneer must be put up, legibly and visibly, in the place of auction, and so retained during sale, under a penalty of 20*l.*; and the license must be shown to any officer of stamps, taxes, customs, or excise, on demand, or a deposit made of the amount, 10*l.*, if demanded, under a penalty of 20*l.* fine or one month's imprisonment. The conditions of sale must be specially referred to, if put up in the

room, or the substance thereof read or stated by the auctioneer.

The making of a bid is but an offer, not binding on either side until accepted by the knocking down of the article to the same, on the fall of the auctioneer's hammer, which completes the contract. The auctioneer must not make biddings himself, except as agent for a legitimate purchaser, nor must he obtain bids by fraud or misrepresentation, or the employment of *puffers*; as, on proof thereof, the contract would be annulled, and the purchaser relieved from fulfilment. At a sale declared to be 'without reserve' private biddings would vitiate the result; but if notice be given of the owner's intention to bid, by himself or agent, the sale is legitimate and fair; or he may instruct the auctioneer to put the property up at a particular or *upset* price.

Up to the time of fall of the hammer the auctioneer is the agent for the vendor only, but after the completion of the sale his duties as agent relate to both vendor and purchaser; and in case of a deposit having been paid to him, he holds the position of stakeholder between the parties.

TABLES AND RULES FOR MENSURATION AND COMPUTATIONS.

A **USEFUL** selection of Tables and Rules for measurements and calculations, required for making valuations, with detailed examples of their use, is herewith annexed to this Manual as essential to its completeness and utility for reference, &c.

Of measures, the chief are those of magnitude, linear, superficial, or cubic, i.e., of length, surface, and capacity; and, in working out the results, there are two methods chiefly used by the computer, viz.: decimal and duodecimal, of which the following are examples:—

To determine the superficial area and contents of a cistern which is 6 ft. 9 in. long, 4 ft. 6 in. wide, and 2 ft. 3 in. deep:—

<i>By duodecimals.</i>				<i>By decimals.</i>	
	ft.	in.		ft.	
Multiply the length	6	9		6.75	
By the breadth	4	6		4.5	
	3	4	6		3375
	27	..	..		2700
For the area, sq. ft.	30	4	6	sq. ft.	30.375
And by the depth	2	3	..		2.25
	7	7	1	6	1.51875
	60	9	..	..	6.0750
					60.756
For contents in } c. ft., in., &c. }	68	4	1	6	c. ft. 68.34375

In cross multiplication by duodecimals, a very good method is to reverse the ordinary way of multiplying, and commence at the left with the feet; the product being feet, which, after one such operation represent square, and after the second, cubic measure. The next place of figures to the right is inches; the next, lines; the fourth, points, &c.; each place being in value 1-12th of the preceding one. Thus inches by feet give inches, inches by inches give lines, and so on. See example.

Example.

	ft.	in.	lines	points	
Length	6	9	..	..	Multiplied by linear
Breadth	4	6	..	..
	27	..	..	..
	8	4	6	..	
	30	4	6	..	Product, sq. measure and by lin. "
Depth	2	8	..	..
	60	9	..	..
	7	7	1	6	
Total	68	4	1	6	Product, cub. meas.

As regards the measures of length, &c., in addition to the customary standard English measures, the metric system is now legalised ; therefore, in addition to the standard and metric tables, others are needed for conversion, which are therefore annexed.

Note.—All metric measures are decimally computed.

Standard Units of Linear Measure.

12 in.	=	1 ft.
36 "	=	3 " = 1 yd.
198 "	=	16½ " = 5½ yds. = 1 rod or pole
792 "	=	66 " = 22 " = 4 " = 1 ch.
7,920 "	=	660 " = 220 " = 40 " = 10 " = 1 fur.
63,360 "	=	5,280 " = 1,760 " = 320 " = 80 " = 8 " = 1 mile

The inch is subdivided into 3 barleycorns, or 12 lines ; and 4 lines = 1 barleycorn. In practice among mechanics the inch is subdivided, on the binary scale, into halves, quarters, eighths, and sixteenths ; but in scientific calculations the inch is subdivided into tenths, or the decimal subdivision is used for feet or yards, these measures being subdivided into tenths and hundredths, as on measuring-tapes and levelling-staves. Similarly, for land measure

the chain is subdivided into 100 links, each of which is equal to 0·66 ft. or 7·92 (nearly 8) inches.

In addition to the foregoing there are special and customary measures of length, as follows, viz.:—

A nail = $2\frac{1}{4}$ in.; a palm = 3 in.; a hand = 4 in.; a span = 4 nails = 9 in.; a cubit = 2 spans = $\frac{1}{2}$ yd.; a fathom = 2 yds. = 6 ft.; an ell = five quarters of a yard; a pace (military) = $2\frac{1}{2}$ ft. (itinerary) = 5 ft.

Angular Measure or Circular Divisions.

60 secs.	=	1 min.			
3,600 "	=	60 "	=	1 degree	
108,000 "	=	1,800 "	=	30 "	= 1 sign
324,000 "	=	5,400 "	=	90 "	= 3 " = 1 quadrant
1,296,000 "	=	21,600 "	=	360 "	= 12 " = 4 " = 1 circ.

The degree is also subdivided for nautical measure into 20 leagues, or 60 nautic or geographical miles.

A degree of longitude at the equator is 69·1614 miles statute. A nautic mile is therefore $2,028\frac{1}{4}$ yds. = 6,086 $\frac{1}{4}$ ft. The ordinary measure assigned to the nautic or geographical mile is 2025·5 yds. = 6075·6 ft., but this is taken from the degree of latitude at the equator.

The metric scale of linear measure is:—

10 millimetres	=	1 centimetre		
100 "	=	10 "	=	1 decimetre
1,000 "	=	100 "	=	10 " = 1 metre

The decimetre is therefore the tenth, the centimetre the hundredth, and the millimetre the thousandth, part of a metre. Also:—

10 metres	=	1 decametre		
100 "	=	10 "	=	1 hectometre
1,000 "	=	100 "	=	10 " = 1 kilometre
10,000 "	=	1,000 "	=	100 " = 10 " = 1 myriam.

For conversion into the ordinary measure of yards, feet, and inches :—

1 millim.	=	0·039371 in.	=	0·003281 ft.	=	0·001094 yds.
1 centim.	=	0·393708 „	=	0·032809 „	=	0·010936 „
1 decim.	=	3·937079 „	=	0·328090 „	=	0·109363 „
1 metre	=	39·370788 „	=	3·280899 „	=	1·093633 „
1 kilom.	=	3280·899 ft.	=	1093·633 yds.	=	0·621382 miles
1 myriam.	=	6·21382 miles	=	6 miles, 1 fur. 28 pol. 2 yds. 1 ft. nearly.		

For converting miles, yards, feet, and inches, into the metric scale :—

1 mile=1609·815, or 1609 metres, 3 decim. 1 centim. and 5 millim.

1 furlong	=	201·164 metres	;	1 pole or rod	=	5·029 metres
1 chain	=	20·116 „		1 link	=	0·201 „
1 fathom	=	1·829 „		1 yard	=	0·914 „

Correctly the standard yard is=0·9143835 metres.

1 foot=0·3047945 metres=3·047945 decim.=30·47945 centim.

1 inch=0·0253995 „ =0·253995 „ = 2·53995 „

Standard Units of Square Measure.

These are based upon the units of length, and are :—

144 sq. in.	=	1 sq. ft.				
1,296 „	=	9 „	=	1 sq. yd.		
89,204 „	=	272½ „	=	30½ „	=	1 sq. pole or perch
1,568,160 „	=	10,890 „	=	1,210 „	=	40 „ =1 rood
6,272,640 „	=	43,560 „	=	4,840 „	=	160 „ =4 „ =1 acr.

Also :—

1 acre=10 sq. chains=100,000 sq. links ; 1 sq. chain=16 sq. poles ;
1 sq. chain=10,000 sq. links ; 1 sq. link=62·7264 sq. in. ; 1 sq. mile
=640 acres.

The metric scale of superficial measure is based on the decametre, the square of which is called the *are*, of which the multiples and submultiples are :—

milliars centiare

10	=	1 sq. metre	
100	=	10	„ = 1 deciare
1,000	=	100	„ = 10 „ = 1 are or sq. decam.
10,000	=	1,000	„ = 100 „ = 10 „ = 1 decare
100,000	=	10,000	„ = 1,000 „ = 100 „ = 10 „ = 1 hectare
1 hectare	=	2·471143	acres=11960·83 sq. yds.
1 are	=	0·024711	„ = 119·60 „
1 centiare	=	0·000247	„ = 1·196 „
1 milliare	=	0·1196 sq. yds.	= 1·07648 sq. ft.=155 sq. in.
1 acre	=	0·404671 hectares	; 1 rood=10·116777 ares
1 perch	=	25·291942 centiares	; 1 sq. yd.=0·836097234 sq. metre
1 sq. ft.	=	0·09289947 sq. metre	; 1 sq. in.=0·00774 sq. metre

Standard Units of Cubic or Solid Measure.

1,728	cubic in.	=	1 cubic ft.
46,656	„	=	27 „ = 1 cubic yd.

On the Metrical Scale,

which is based on the stere or cubic metre :—

10	millisteres	=	1 centistere
100	„	=	10 „ = 1 decistere
1,000	„	=	100 „ = 10 „ = 1 stere or c. metre
10	steres	=	1 decastere
100	„	=	10 „ = 1 hectostere
1,000	„	=	100 „ = 10 „ = 1 kilostere
10,000	„	=	1,000 „ = 100 „ = 10 „ = 1 myriastere
1 myriastere	=	18080·2181	cubic yds.=358165·75 cubic ft.
1 stere	=	1·3080	„ = 35·3166 „
1 millistere	=	0·0858166	cubic ft. = 61·227 cubic in.
1 yd. cube	=	0·764514	stere or metric cube
1 ft. cube	=	0·02832	stere=28·32 millisteres
1 in. cube	=	0·0164	millisteres.

Connected with cubic measure are the standard measures of capacity which are as follows, with their metrical equivalents and *vice versa* :—

1 gill	dry measure=	8·665 c. inches	=	0·142 litres
4 gills =1 pint	=	34·659	„	= 0·668 „
2 pints=1 quart	=	69·318	„	= 1·186 „
4 qrts. =1 gallon	=	277·274	„	= 4·543 „
2 gals. =1 peck	=	554·548	„	= 9·087 „
4 pecks=1 bushel	=	1·2837 c. feet	=	36·348 „
4 bush. =1 coomb	=	5·1347	„	= 1·4539 hectolitres
2 cmbs. =1 quarter	=	10·2694	„	= 2·9078 „
5 qrs. =1 wey or ld.	=	51·3470	„	= 14·5390 „
2 weys =1 last	=	3·8035 c. yds.	=	29·0782 „

A pottle is 2 qrts. or $\frac{1}{2}$ gal. ; a strike or boll is 2 bushels or half a coomb ; and a sack is 3 bushels.

In liquid measure there are two varieties, commencing from the imperial gallon, which measure is the standard of all capacity:—

For wines and spirits: 36 gals. are 1 tierce; $1\frac{1}{2}$ tcs. or 54 gals. are 1 hgshd.; 2 hgshds. or 3 tcs. or 108 gals. are 1 pipe, butt, or puncheon. For malt liquors: 9 gals. are 1 firkin; 2 firkins (18 gals.) are 1 kilderkin; 2 kilderkins (36 gals.) are 1 brl.; 3 kilderkins (54 gals.) are 1 hgshd.; 2 hgshds. are 1 butt; and 2 butts (216 gals.) are 1 tun.

Note.—The imperial gallon is the measure of 10 lbs. avoird. of distilled water, at the standard temperature of 62° Fahr., under a barometric pressure of 30·00 inches; thus 1 cub. ft. of solid measure is equal to nearly $6\frac{1}{4}$ gals. of capacity.

In Metrical Measure

the litre is the unit of capacity, and is the cubic decimetre:—

1 millilitre	=	0.061 c. inches	
10 millilitres = 1 centilitre	=	0.610	"
10 centilitres = 1 decilitre	=	6.103	"
10 decilitres = 1 litre	=	61.027	" = 1.761 pts.
10 litres = 1 decalitre	=	610.271	" = 2.201 gals.
10 decalitres = 1 hectolitre	=	8.532 c. feet	= 22.010 "
10 hectolitres = 1 kilolitre or stere	=	35.317	" = 220.097 "
10 kilolitres = 1 myrialitre	=	13.080 c. yds.	

The cubic metre, stere or kilolitre is equal to 3.4376 corn quarters.

Measures of Weight.

The unit or standard of English weight is the Troy lb., which is the weight of 22.816 cubic in. of distilled water, in air, at standard temperature and barometric pressure, 62.0° and 30.0". The Troy lb. is subdivided into 5,760 grains, of which 7,000 make 1 lb. avoirdupois.

There are several scales of the measures of weight, in use for different purposes.

Avoirdupois weight is for all articles sold by weight except drugs and the precious metals and stones:—

1 drachm	=	27.343745 grains	=	1.77 grammes
16 drachms = 1 ounce (oz.)	=	437½	"	= 28.325 "
16 ounces = 1 pound (lb.)	=	7,000	"	= 0.453 kilog.
14 pounds = 1 stone	=			= 6.345 "
2 stones = 1 quarter	=	28 lbs.	=	12.69 "
4 quarters = 1 hundred (cwt.)	=	112	"	= 50.758 "
20 cwt. = 1 ton	=	2,240	"	= 1015.162 "

Troy weight is for the precious metals and stones:—

1 grain	=	0.0647 grammes
24 grains = 1 pweight. (dwt.)	=	1.5538 "
20 dwts. = 1 ounce (oz.)	=	81.0764 "
12 oz. = 1 pound (lb.)	=	5,760 grains = 372.917 "

Diamonds and pearls are an exception, and are sold by the carat, of which 150 go to the oz. Troy; the carat is subdivided into 4 quarters or grains, each of which is only equivalent to 4-5ths of a grain Troy.

Apothecaries' weight, for the sale of drugs, has the same pound, ounce, and grain, as in Troy weight, but the oz. is differently subdivided, as:—

20 grains	= 1 scruple	
3 scruples	= 1 drachm	= 60 grains
8 drachms	= 1 ounce	= 480 „
12 oz.	= 1 lb.	

In apothecaries' fluid measure 6 minims are 1 drachm, 8 drachms, 1 oz.; 20 oz., 1 pint; 8 pints, 1 gallon. A minim is about 2 drops.

In the Metric Scale

the gramme is the unit of weight, and is the weight of 1 cubic centimetre of distilled water, at a standard temperature and barometric pressure; a litre, therefore, is 1,000 grammes, and a cubic metre 1,000,000 grammes:—

1 milligramme		= 0.015 grains Troy
10 milligs.	= 1 centigrm.	= 0.154 „ „
10 centigrms.	= 1 decigrm.	= 1.545 „ „
10 decigrms.	= 1 gramme	= 15.446 „ „
10 grammes	= 1 decagrm.	= 0.022 lbs. av. = 0.027 lbs. Troy
10 decagrms.	= 1 hectogrm.	= 0.220 „ = 0.268 „
10 hectogrms.	= 1 kilogrm.	= 2.2065 „ = 2.6816 „
10 kilogrammes	= 1 myriagrm.	= 22.0654 „ = 26.8156 „

The kilogramme is equal to 15445.794 grains Troy = 643.575 dwts. = 564.875 drachms avoird.

Miscellaneous Weights and Measures.

8 lbs.	=1 stone of meat
26 " straw	} =1 truss
56 " old hay	
60 " new hay	
36 trusses	=1 load
6 stone new hay	=1 c. yd.
9 " old "	=1 "
384 bricks	=1 "
500 " "	=1 load
40 c. ft. hewn timber	=1 "
50 " timber	=1 "
20 stone of flour	=1 sack
56 lbs. of butter	} =1 firkin
64 lbs. of soap	
84 lbs. tea	=1 chest
168 lbs. rice	=1 bag
24 sheets paper	=1 quire
20 quires	=1 ream
21½ " "	=1 printers' ream
2 reams	=1 bundle
5 bundles	=1 bale
60 skins	=1 roll of parchment
18 No.	=1 long dozen
12 dozen	=1 gross
12 gross	=1 great gross
6 score	=1 long hundred
100 acres	=1 hide of land
1 Flemish ell	=27 inches
1 " "	=½ yard
27 c. feet	=1 load earth

A pipe, butt, or puncheon of wine or spirits varies from 92 to 180 gallons.

Concise Rules and Calculations.

To ascertain the present value of *l*l. due a year hence, at a given rate of interest :—

Then, by proportion, as 100*l*. with the given interest, is to 100*l*., so is *l*l. to the required value.

Example.—If the interest be assumed at 3 per cent. :—

Then: As 103%. : 100%. :: 1%. : $\frac{100}{103} = 0.97087$ or 19 5 ^s

The interest being 5 per cent.,

As 105%. : 100%. :: 1%. : $\frac{100}{105} = 0.95238$ or 19 0 ^s

At 6 per cent. interest,

As 106%. : 100%. :: 1%. : $\frac{100}{106} = 0.9434$ or 18 10 ^s

And at 10 per cent.,

As 110%. : 100%. :: 1%. : $\frac{100}{110} = 0.90909$ or 18 2 ^s

The present value of 100%. due at the end of a year is therefore, at the above rates of interest, respectively:—

	£	s.	d.
At 3 per cent.	97.0874	or 97	1 9
5 ,,	95.2381	,, 95	4 9 ¹ / ₄
6 ,,	94.3396	,, 94	6 9 ¹ / ₂
10 ,,	90.9091	,, 90	18 2 ¹ / ₄

When the deferred period exceeds one year, the interest being compound, the computation is not so simple. Tables showing the present value of 1%. due at the end of any number of years from 1 to 100 at various rates of interest, are given in 'Inwood's Tables,' to which reference should be made.

As examples, the determined present values of 100%, at various periods, are annexed:—

Rate of Interest . . .	3 per c.	4 per c.	5 per c.	6 per c.	10 per c.
Value of 100%.	£	£	£	£	£
At end of 5 years . . .	86.26	82.19	78.35	74.73	62.09
10 ,, . . .	74.41	67.56	61.39	55.84	38.55
15 ,, . . .	64.19	55.53	48.10	41.73	23.94
20 ,, . . .	55.37	45.64	37.69	31.18	14.86
30 ,, . . .	41.20	30.83	23.14	17.41	5.73
40 ,, . . .	30.66	20.83	14.20	9.72	2.21
50 ,, . . .	22.81	14.07	8.72	5.43	0.85
75 ,, . . .	10.89	5.28	2.58	1.26	0.08
100 ,, . . .	5.60	1.98	0.76	0.29	0.01

So that 100*l.* due at the end of 100 years, at 10 per cent. interest, is worth but 2½*d.*

Note.—It will be seen that throughout all tables of interest and annuities, the figures are given in decimals of a £, decimal notation being universally employed in scientific calculations, as indeed it is the best if not the only practicable one, more especially where logarithmic notation and computations are involved.

As a guide to those who are less familiar with the decimal proportions than with the customary subdivisions and denominations of standard units of value and measure, it may be useful to give the rules for the reduction or conversion of the one into the other, with examples of their use.

Here there are two cases, the opposite of each other, and the processes are therefore the reverse of each other, viz.: multiplication and division.

Rule.—To reduce decimals to customary parts : multiply by the number which represents the relation of the next highest sub-denomination to the unit itself (as, in the case of a £, 20 for shillings) ; point off the same number of places as in the original decimal, and the remaining figures on the left (if any, or if none, then nothing) represent the equivalent number of units of that sub-denomination ; proceed with the decimal part thereof in the same way by multiplying by the number representing the relation of the units of the second sub-denomination to those of the first (as, for shillings, 12 pence) repeating the pointing of places, and so on.

Rule.—To reduce customary parts to decimals, the

reverse operation: divide the parts of the lowest sub-denomination by the number expressing their relation to the next highest units (as, for farthings to pence, 4). To the resulting decimal prefix the corresponding given units, and divide the sum by the number of relation to the next highest order (as, for pence to shillings, 12) and so on.

Examples: reduce or convert, 0·95238 of a £ to its equivalent in shillings, &c. :—

$$\begin{array}{rcl}
 & 0\cdot95238 & \\
 \text{by } & \underline{20} & = \text{No. of shillings in } 1\text{£.} \\
 & 19\cdot04760 & \text{multiply the decimal part} \\
 \text{by } & \underline{12} & = \text{No. of pence in } 1\text{s.} \\
 & 0\cdot5712 & \text{multiply the decimal part} \\
 \text{by } & \underline{2} & = \text{No. of halfpence in } 1\text{d.} \\
 & 1\cdot1424 &
 \end{array}$$

Result: 19s. 0½d., nearly.

The reverse process is annexed, but a slight difference results from neglecting the decimal of a halfpenny, viz.: 0·1424. Had the decimals of a penny been reduced to farthings or half-farthings, the results would have coincided more nearly.

Reduce or convert 19s. 0½d. to its equivalent decimal of a £.

Divide one halfpenny by 2, number of halfpence in a penny :—

$$\begin{array}{rcl}
 & 2)1\cdot & \\
 & \underline{0\cdot5} & \\
 \text{add} & 0\cdot0 & \text{the given No. of pence} \\
 & \underline{0\cdot5} &
 \end{array}$$

Divide by 12, the No. of pence in 1s. :—

$$\begin{array}{r}
 12 \overline{)0.5} \\
 \underline{0.0416} \\
 \text{add } 19.0 \text{ the given No. of shillings} \\
 \hline
 19.0416
 \end{array}$$

Divide by 20, the No. of shillings in 1l. :—

$$\begin{array}{r}
 20 \overline{)19.0416} \\
 \hline
 0.952083
 \end{array}$$

which is the decimal of 1l. equivalent to 19s. $0\frac{1}{2}d.$

To reduce or convert links, or decimals of a chain, to the equivalent in yards, feet, inches, &c., and *vice versa*; say 7.87 chains in the one case, and 119 yds. 2 ft. 11 in. 5 lines in the other, then : first, links to yards, &c. :—

chains	7.87
	<u>22</u>
	174
	<u>174</u>
yards	19.14
	<u>3</u>
feet	0.42
	<u>12</u>
inches	5.04
	<u>12</u>
lines	0.48

Total, 7 chains, 19 yds. 0 ft. 5 in. and $\frac{1}{2}$ line.

If it had been required to express the whole in yards, the 7 chains must have been reduced, and the result would have been :—

yds.	ft.	in.	line
178	0	5	$0\frac{1}{2}$

2nd, yards to chains and decimals:—

lines	12)	5·0	
inches	12)	11·416	
feet	3)	2·95138	
yards	22)	119·9837962	(5·45380
		110	
		99	
		88	
		118	
		110	
		88	
		66	
		177	
		176	
		1	

Total 5·4538 chains, or 5 chains, 45 links, and a fraction (0·38) of a link.

To reduce or convert tons and decimals into the equivalent in hundredweights, quarters, pounds, &c., and *vice versa*: say in the one case 1·35685 tons, and 17 cwt. 3 qrs. 1 stone, 13 lbs. 15 oz. in the other, then:—

1·35685	tons
20	
7·137	cwt.
4	
0·548	qrs.
2	
1·096	stone
14	
1·344	lbs.
16	
5·504	oz.

ton	cwt.	qrs.	st.	lb.	oz.
1	7	0	1	1	5½

result, 1·35685 tons =

16)15·	oz.
14)13·9375	lbs.
2) 1·9955357	stone
4) 3·9977679	qrs.
20)17·999442	cwt.
0·8999721	tons

result, nearly 0·9 or $\frac{9}{10}$ ths of a ton, the equivalent of 17 cwt. 3 qrs. 1 stone, 13 lbs. 15 oz.

The description of the operations is only given to elucidate the first examples, and the details only of the processes in the last; and these should be amply sufficient guide for any similar operations in the same or other kind of measures.

To reduce cubic inches to bushels: multiply by 5, and divide by 11091.

To reduce cubic inches to gallons: multiply by 40, and divide by 11091.

To ascertain the price of brickwork per rod, with 15 per cent. profit: multiply the prime cost of the bricks delivered by 5, and add the cost of labour and mortar.

To ascertain the value of timber per ft. cube, when the prime cost per load is known: to the price at the wharf or yard add 1*l.* per load for sawing and cartage, and multiply the number of \pounds by $6\frac{1}{2}$, which will give the price per ft. cube in pence, including waste and 20 per cent. profit. Thus: if the prime cost at the yard be 7*l.*, add 1*l.* for sawing and cartage; then 8 multiplied by $6\frac{1}{2}$ is 52 pence, or 4*s.* 4*d.* the cost per ft. cube. If there are odd shillings in the prime cost, add the corresponding proportion of $6\frac{1}{2}$ *d.* for the same; for 10*s.*, $3\frac{1}{2}$ *d.*; for 5*s.*, $1\frac{1}{4}$ *d.* &c.

To ascertain the price of deals from the price per hundred :—

Double the number of £ in the standard price is the value in pence of each deal. Thus : if deals be 33*l.* per C. —twice 33 is 66, which gives 5*s.* 6*d.* as the value of a deal.

Vice versâ, the half of the price per deal in pence, is the cost per C. in £. Thus if the deal cost 5*s.* 9*d.* = 69*d.*, half is 34½, and the price per C. is 34*l.* 10*s.*

When the prime cost per C. delivered is known, inch deals are worth, per ft. super., at the rate of 1*d.* for every 10*l.* : ½*d.* for 5*l.*; ¼*d.* for every 50*s.*, in the prime cost, and so on. If for measured work add for waste one-eighth; and for other thicknesses than 1 inch, add or deduct 1*d.* per ft. super. for every ¼ in. of variation up to 1½ in. thickness; above that ¾*d.* per ft. super. for every ¼ in. increase. Thus : if 1 in. deal be worth 4*d.* per ft. (40*l.* per C.), ½ in. is 2*d.*; ¾ in. 3*d.*; 1¼ in. 5*d.*; 1½ in. 6*d.*; 2 in. 7½*d.*; 2½ in. 9*d.*; and 3 in. 10½*d.* per ft. super.

To measure round timber: multiply the mean or quarter-girt by itself, and that product by the length, by cross multiplication; the result is the cubical quantity. Thus for a piece of unhewn timber 20 ft. long, and girt 6 ft. :—

The quarter-girt is	1 ft. 6 in.
multiplied by itself	1 „ 6 „
gives	2 „ 3 „ 0 pta.
and 2 ft. 8 in. multiplied by the length	
20 ft.	
is	45 „ 0 cube, the contents.

To measure corn : if lying on a floor, and heaped against the wall : prepare the heap by levelling it to an uniform

slope from the extreme height at the back downwards; measure the middle depth for a mean and multiply it by the superficial area, or the product of the length by the breadth. The result is the contents in cubic feet or inches, as the case may be, which reduce to bushels by the factors given in the Tables. Thus suppose the measurements to be: length, 12 ft., breadth 10 ft., and mean depth, 10 inches:—

$$\begin{array}{rcl}
 \text{Then length 12 ft.} & = & 144 \text{ in.} \\
 \text{By breadth 10 „} & = & 120 \text{ „} \\
 \text{Area} & = & 17,280 \text{ sq. in.} \\
 \text{By mean depth} & & 10 \text{ in.} \\
 \text{Product=contents} & = & 172,800 \text{ c. in.}
 \end{array}$$

divided by 2,218, the No. of c. inches in a bushel, gives 78 bushels, nearly, or 9 qrs. 6 bls. Or again, if all the dimensions are in feet:—

$$\begin{array}{rcl}
 \text{Length 27 ft.} & & \\
 \text{By breadth 11 ft.} & \} & = 297 \text{ sq. ft. area} \\
 \text{By mean depth} & & 2 \text{ ft.} \\
 \text{Contents} & = & 594 \text{ c. ft.}
 \end{array}$$

divided by 1·2837 c. ft. in a bushel, gives the contents, 462 bls. 3 pecks, or 57 qrs. 6 bls. 3 pecks.

If the corn should be lying on a floor but not against a wall, it must be levelled to an even surface and side slopes, and the mean length and breadth measured at half way down the outside slopes (or by taking the mean between the respective dimensions at top and bottom of the heap), for the area, and this multiplied by the depth of the heap will give the contents in cubic measure, to be reduced to quarters and bushels. Thus, if the heap is $36\frac{1}{2}$ ft. long at the bottom and $33\frac{1}{2}$ ft. at the top, by

15 ft. at the bottom and 13 ft. at the top, and the depth is $2\frac{1}{4}$ ft., then the mean dimensions are: length 35 ft. by breadth $14\frac{1}{2}$ ft. by depth $2\frac{1}{4}$ ft. = contents $1,141\frac{7}{8}$ c. ft., which, divided by the factor 1.2837, gives 902 bushels nearly, or 112 qrs. 6 bls.

If the corn is in a conical heap, determine the superficial area of the circular base, and multiply it by one-third of the extreme depth, for the cubic contents, which reduce.

The object in the measurement of such heaps, as in that of all irregular surfaces and bodies, is to obtain mean or average dimensions of length, breadth, or width, and thickness, height, or depth, such that, when multiplied together, they will give a fair approximation to the quantity, which in ordinary cases is sufficiently accurate for all practical purposes. Frequently, by subdivision into two or more portions, computing the quantity of each separately, and taking the sum, the whole calculation is simplified. In this as in all matters, judgment and practice will prove the best guides.

To measure coals in a cellar: if lying at an uniform depth, say 6 ft., dimensions of cellar being 8 ft. long by 6 ft. wide:—

Then length	8	ft.
By width	6	„
Area=	48	ft. super.
By depth	6	„
	288	ft. c.

Multiply by 51 lbs. the average weight of a cubic foot of coals:—

	288	ft.
	51	lbs.
Total weight	14,688	lbs.

As 2 cwt. go to the sack :—

$$274 \overline{) 14,688}$$

65 sacks 1 cwt. 16 lbs.

or 6 tons 11 cwt. 16 lbs., weight of the coals.

If the depth be uniform but the coals lying in an even slope from, say, 5 feet at the back, to the floor in front, then the mean depth is one-half the greatest depth ; and :—

$$\begin{array}{rcl} 8 \text{ ft.} \times 6 \text{ ft.} \times 2\frac{1}{2} \text{ ft.} & = & 120 \text{ c. ft.} \\ \text{by} & & 51 \text{ lbs.} \\ \hline \text{Contents} & & 6,120 \text{ „} \end{array}$$

2 tons 14 cwt. 2 qrs. 16 lbs., or about $27\frac{1}{2}$ sacks.

To estimate the weight of a bullock : measure the girth behind the forelegs, and the length from the bone of the rump to the top of the shoulder, both in inches : square the girth, multiply by the length, and divide by 517 = weight of meat in lbs. ; vary 5 per cent., more or less, according as the animal is in very good or very bad condition.

To measure the contents of a cask : measure the length, deducting the thickness of the ends. Take the internal diameter at the bunghole and at the head ; measure the circumference of the cask halfway between the head and the bung, and determine the internal diameter therefrom by means of the thickness of the staves, for the mean : all in inches. Then add together the squares of the head and bung diameters, and 4 times the square of the mean ; multiply the sum by 0.1307 times the length, for the contents in cubic inches, which reduce to imperial gallons.

To ascertain the quantity left in a cask, supposed half

full; the bung diameter being 28 in., the head 22 in., the length 40 in., then:—

Diameter at bung	28 in.	one-half=	14 in.
Ditto head	22 "	"	" $\frac{11}{2}$ "
			$\frac{1}{2})25$
Mean semidiameter			$12\frac{1}{2}$
Bung diameter	28 in.		
by			$3\frac{1}{2}$
Circumference	2)91		
One-half=			$45\frac{1}{2}$
by			$12\frac{1}{2}$ mean semidiam.
			546
			$22\frac{1}{2}$
			$568\frac{1}{2}$
By half the depth			20
			$11,357$ cubic in.
Divide by			
C. in. per imp. gal.	277·274)	11375	
The half contents		41	gals. imp.
		41	"
Total		82	" when full

To determine the superficial area of a board: multiply the length by the breadth; say length, 20 ft. 6 in. by width 1 ft. 6 in.

	ft.	in.	
	20	6	length
by	1	6	width
	20	6	
	10	3	
Area	30	9	feet superficial

If the wood be a triangular piece: multiply the length by the extreme width, and take half the product; or multiply the length by half the extreme width, for the area. Say, length 9 ft., extreme width at base 3 ft. 6 in.

Then :—

	ft.	in.	
	9	0	length
by	3	6	extreme width
	27	0	
	4	6	
	2)31	6	
Area	15	9	ft. super.

Or :—

	ft.	in.	
	9	0	length
by	1	9	half extreme width
	9	0	
	6	2	
Area	15	9	ft. super.

If the board tapers evenly from one end to the other, add together the widths at the ends, and take half the sum for a mean width, to be multiplied by the length, for the area: say, length, 17 ft. 9 in., tapering from 2 ft. 2 in. at one end to 1 ft. 6 in. at the other. Then :—

	ft.	in.	
Greatest width	2	2	
Least	1	6	
	2)3	8	
Mean width	1	10	
	ft.	in.	
Length	17	9	
by	1	10	mean width
	17	9	
	14	9	6
Area	32	6	6 ft. super.

To measure a circular table top: approximately, take 3 times the diameter for the circumference, multiply it by the diameter, and take one-fourth of the product for the

area ; or assuming it divided into 4 equal parts, take, for the area of the two middle parts, their total width multiplied by the diameter, and half that product for the area of the two outer parts, adding these together for the whole area. Thus, if the table be 4 ft. in diameter :—

	ft.	in.	
Diameter	4	0	
by		8	
Circum.	12	0	
by	4	0	diameter
	4)48	0	
Area	12	0	super.

Or in 4 parts, each 1 ft. wide :—

	ft.	in.	
Two middle parts	2	0	width
By diameter	4	0	
Area of middle	8	0	
One-half	4	0	for outer parts
Total	12	0	ft. super.

But more correctly, take the diameter 3 times and one-seventh for the circumference ; or square the diameter, i.e. multiply it by itself, add one-twentieth part, and take three-quarters of the sum for the area. Thus, say diameter 10 ft. :—

	10	ft.
by	10	
	100	square ft.
	5	one-twentieth part
	105	
	105	
	5	
	4)815	
Area	78.75	ft. super.

The correct area is 78.54 sq. ft., so that this method only gives 1-5th of a sq. ft. excess, on a diam. of 10 ft.

If the table top be oval or elliptical; multiply the greatest and least diameters together, add to the product its 20th part, and take 3-4ths of the sum. If the long diameter of the oval be 5 ft. and the short one 4 ft., then :—

$$\begin{array}{r}
 5 \times 4 = 20 \\
 \text{Add} \quad \quad \quad 1 \\
 \hline
 21 \\
 \quad \quad \quad 3 \\
 \hline
 4)63 \\
 \hline
 \text{Area} \quad 15 \quad 9 \text{ ft. super.}
 \end{array}$$

It would be still more exact, in the case of the circle, instead of taking three-quarters of the square of the diameter with its twentieth part added, to take eleven-fourteenths of the square; and the same proportion of the product of diameters may be taken for the area of the ellipse.

To measure solid timber: multiply the three dimensions together, for the cubic contents. Thus, for a log 14 ft. 6 in. long, by 2 ft. 8 in. wide, and 1 ft. 6 in. deep :—

	ft.	in.	
Length	14	6	
by	2	8	breadth
	29	0	
	9	8	
Area	38	8	ft. super.
by	1	6	depth
	38	8	
	19	4	
Contents	58	0	ft. cube

If the log is not of the same dimensions at both ends, but tapering off, take the mean between the sides at the two ends, for dimensions of transverse area, to be multiplied by the length for the cubic contents; being the frustum of a pyramid or cone. Thus, if 2 ft. sq. at one end, and 1 ft. sq. at the other, and 24 ft. long, then:—

	ft.	in.	
Side	2	0	at base
Ditto	1	0	at top
	2)3	0	
Side	1	6	at middle
By itself	1	6	for square
	1	6	
	0	9	
Area	2	3	mean section
	ft.	in.	
Length	24	0	by
Area	2	3	of mean section
	48	0	
	6	0	
Contents	54	0	c. ft.

The above method furnishes a rough approximation; for greater accuracy take the following rule for cones and pyramids: Add the side or diameter at base to the side or diameter at top; from the square of their sum subtract their product, and multiply the remainder by one-third of the height, and by tabular figure, viz. for circles, 0.7854; for squares, 1.0. Thus, dimensions as in last example:—

	ft.	in.	
Top side	1	0	
Base "	2	0	
Sum	3	0	
By itself	3	0	for square
	9	0	
Deduct (2 x 1)	2	0	product
	7	0	
	ft.		
Height	24		
	7		
	3)168		
	56	c. ft.	

Or complete by calculation the pyramid or cone and its contents, and deduct therefrom the smaller pyramid or cone which is the top cut off. To do this the height of the whole pyramid or cone is obtained as follows: take the difference between the larger and smaller diameters (or sides); multiply the height of the frustum (i.e. the length of the log) by the larger diameter or side (at base) and divide the product by the said difference: the quotient is the total height of pyramid or cone. Thus, as before, the difference of the sides is 1 ft. and 24 ft. the length $\times 2$ ft. the larger side $+ 1$, the difference of the two, = 48 ft. the height of the complete pyramid. Then the cubic contents are equal to the area of the base by one-third of the height, i.e. :—

And the piece cut off is	16 ft. $\times 4 = 64$	c. ft.
The remainder is the c. contents of the frustum or log }	8 " $\times 1 = 8$	"
	56	"

To compute the contents of a cone: multiply the superficial area of the circular base by one-third the height;

assume dimensions, height 15 ft., and 7 ft. diameter of base.

Height	3)15 ft.	
One-third is	5 „	
Diameter	7 ft.	
by	3½	
Circumference	22 ft.	
by	7 diam.	
	4)154	
Area	38	6 ft. super.
Area	38 ft.	6 in. of base
by	5 „	0 one-third height
Contents	115 „	6 ft. cube

If a frustum of a cone, i.e. a solid tapering circular body, proceed as above explained, viz.:—

	ft.	in.	
Diameter at base	2	6	
by	1	6	top diameter
	2	6	
	1	3	
Product	3	9	
Height	3)12	ft.	
One-third is	4	„	
	ft.	in.	
Diameter at base	2	6	
Add „ „ top	1	6	
Sum	4	0	
By itself	4	0	for sq.
	16	0	
Deduct product	3	9	
	12	3	
By one-third height		4	
Contents	49	0	ft. cube

	ft.	in.	
Top side	1	0	
Base „	2	0	
Sum	3	0	
By itself	3	0	for square
	9	0	
Deduct (2×1)	2	0	product
	7	0	
	ft.		
Height	24		
	7		
	3)168		
	56	c. ft.	

Or complete by calculation the pyramid or cone and its contents, and deduct therefrom the smaller pyramid or cone which is the top cut off. To do this the height of the whole pyramid or cone is obtained as follows: take the difference between the larger and smaller diameters (or sides); multiply the height of the frustum (i.e. the length of the log) by the larger diameter or side (at base) and divide the product by the said difference: the quotient is the total height of pyramid or cone. Thus, as before, the difference of the sides is 1 ft. and 24 ft. the length × 2 ft. the larger side ÷ 1, the difference of the two, = 48 ft. the height of the complete pyramid. Then the cubic contents are equal to the area of the base by one-third of the height, i.e. :—

	16 ft. × 4 = 64	c. ft.
And the piece cut off is	8 „ × 1 = 8	„
The remainder is the c. contents of the frustum or log }	56	„

To compute the contents of a cone: multiply the superficial area of the circular base by one-third the height;

assume dimensions, height 15 ft., and 7 ft. diameter of base.

Height	3)15 ft.
One-third is	5 "
Diameter	7 ft.
by	<u>3</u>
Circumference	22 ft.
by	<u>7 diam.</u>
	4)154
Area	38 6 ft. super.
Area	38 ft. 6 in. of base
by	<u>5 " 0 one-third height</u>
Contents	115 " 6 ft. cube

If a frustum of a cone, i.e. a solid tapering circular body, proceed as above explained, viz.:—

	ft.	in.	
Diameter at base	2	6	
by	<u>1</u>	6	top diameter
	2	6	
	<u>1</u>	3	
Product	3	9	
Height	3)12	ft.	
One-third is	4	"	
		ft.	in.
Diameter at base	2	6	
Add " " top	<u>1</u>	6	
Sum	4	0	
By itself	<u>4</u>	0	for sq.
	16	0	
Deduct product	<u>3</u>	9	
	12	3	
By one-third height	<u>4</u>		
Contents	49	0	ft. cube

To determine the cubical contents of a triangular prism of wood: multiply half the height by the base, and the product by the length, for the contents. Length, 6 ft., base 2 ft. wide, vertical height, 12 in. :—

	Height	2)12 in.
	One-half	6 "
	ft.	in.
Base	2	
by	0 6	half height
Area	1 0	
by	6 0	length
Product	6 0	c. ft. contents

To measure a hayrick, say of the following mean dimensions: the body, length 30 ft., width 20 ft., taken at half the height; the vertical height is 15 ft. 6 in., of which 7 ft. 6 in. is that of the body, and 8 ft. of the hip. Then the contents will be, of the upper part :—

Width	20 ft. by
Half the height	4 "
	80 and by
The length	30
Contents	2,400 ft. cube

of the lower part :—

Width	20 ft. by
Height	7½ "
	150 " and by
Length	30
	4,500
Contents, lower part	4,500 ft. c.
Ditto, upper part	2,400 "
Total	6,900 "

400 c. ft. make a load of 36 trusses ; then :—

	c. ft.
	400)6,900
No. of loads	17½
by	36
	— 9
	102
	51
No. of trusses	621

And in a similar manner, if the stack be cut, the remainder must be measured and computed as above in one, two, or three portions, according as the cut extends entirely or partly across or down the same.

If the rick be circular ; take the measure of the circumference at half the height to the eaves, square the circumference, and multiply by 0·08 and by the height to the eaves for the cubic contents of the body of the stack, to which must be added the contents of the conical top ; for this, measure the height from the eaves, deducting one foot, and also the circumference at the eaves, take eight-hundredths of the square of the circumference at the eaves, and multiply by one-third of the reduced height above the eaves for the contents of the head.

Example: assume as dimensions, 10 ft. the vertical (not slant) height of the body up to the eaves, and 7 ft. the height of the head above the eaves ; the circumference at the eaves to be 66 ft., at the base 44 ft., and the mean circumference, half way up, 55 ft. ; then—

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